

# **CITY OF GOLD BEACH**

## **ADOPTED Fiscal Year 2014-2015**

### **Annual Budget**

#### **BUDGET COMMITTEE**

##### **CITY COUNCIL**

Melinda McVey  
Larry Brennan  
Brice Gregory  
Doug Brand  
Tamie Kaufman

##### **CITIZEN MEMBERS**

Jill Benson  
Bob Derby  
Dave Sanders  
Vacant  
Olivia Israel

Mayor Karl Popoff



29592 Ellensburg Avenue  
Gold Beach, Oregon 97444  
541.247.7029  
[www.goldbeachoregon.gov](http://www.goldbeachoregon.gov)

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City of Gold Beach  
Fiscal Year 2014-2015 Budget

ITEM

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# City of Gold Beach

29592 Ellensburg Avenue • Gold Beach, OR 97444

[www.goldbeachoregon.gov](http://www.goldbeachoregon.gov)

Administration: 541-247-7029 • Police: 541-247-6671

Visitor Center 541-247-7526 • [www.goldbeach.org](http://www.goldbeach.org)

## Fiscal Year 2014-2015 Budget Message

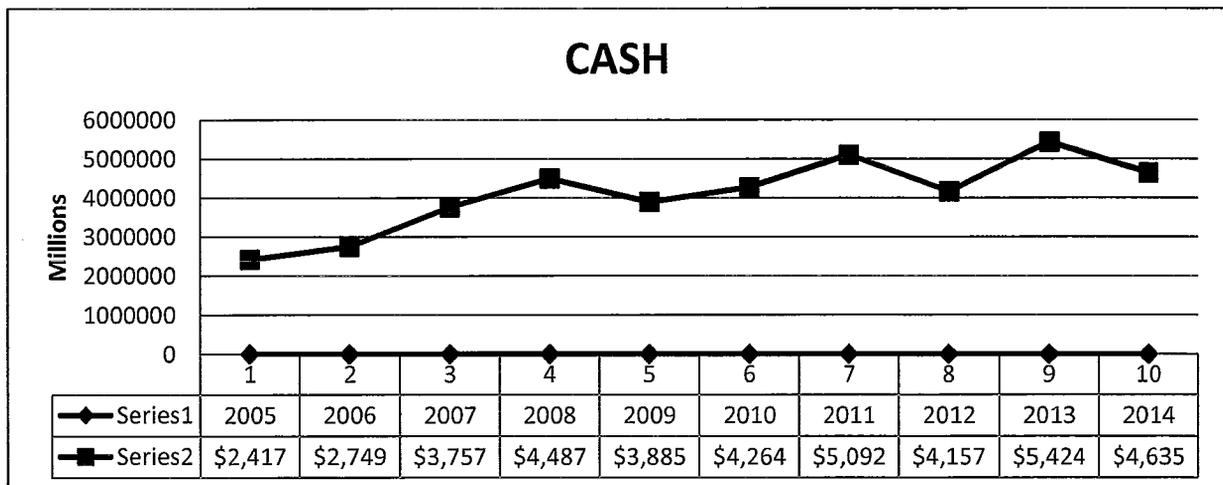
April 22, 2014

Honorable Mayor Popoff,  
Members of the City Council,  
& Members of the Budget Committee:

*“Put your confidence in us. Give us your faith and your blessing, and under Providence, all will be well. We shall not fail or falter: we shall not weaken or tire...Give us the tools and we will finish the job.”*

Sir Winston Churchill

I am a great fan of Sir Winston. His leadership during WWII, in my opinion, is the finest modern example of leadership during adversity. I draw a lot of leadership inspiration from Churchill’s battles during those desperate times and our own financially desperate times. Our county continues to face serious financial crisis—as I said last year and the previous year, the condition has not lessened and, indeed, has worsened. However, Gold Beach continues to be fiscally sound. Our financial reserves have actually improved in the last 10 years due to the good leadership of the Council and the professional management in all the City departments.



*The City of Gold Beach is dedicated to enhancing quality of life, while promoting the health, safety, and welfare of our citizens, businesses, and visitors in the most fiscally responsible manner. In doing this, the City will respect the past, respond to current concerns, and plan for the future, while maintaining environmental sensitivity in our beach oriented community.*



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State budget laws states the Budget Message shall contain the following:

- Explanation of the budget document
- Brief description of proposed financial policies
- Describe the important features of the budget in connection with the financial policies
- Explain the reason for changes from the previous year in appropriations and revenues
- Explain any changes in financial policies

**Explanation of the Budget Document**

The proposed Fiscal Year 2014-2015 Budget Document contains the following:

- City of Gold Beach Business Plan (City Goals)
- The Budget Calendar
- The Budget Notice
- A spreadsheet summary of the funds within the budget—contains totals for revenues and appropriations and projected beginning/ending fund balances with proposed contingencies
- The Administrative Indirect Cost Allocation spreadsheet
- Personnel summary by department and total FTE
- The proposed FY2014-2017 Salary Schedule
- Detail of projected revenue and proposed appropriations by fund. The General Fund is broken down by division.

**Financial Policies**

The following adopted Business Plan (Goals) directly effect this budget document:

| <b>GOAL I: Achieve Fiscal Sustainability</b>  |    |  |                                    |
|---|----|--|------------------------------------|
| <ul style="list-style-type: none"> <li>• Sufficient revenue to sustain City services at appropriate levels.</li> <li>• Provide competitive employee compensation.</li> <li>• Balanced revenue system that recognizes demands on City services by residents, businesses and visitors.</li> <li>• Stable, effective and accountable management.</li> <li>• Include sustainability considerations in purchasing decisions.</li> <li>• Encourage new private investment in the City.</li> <li>• Expedite implementation of approved development plans.</li> </ul> | 1  | Maintain yearly contingency of at least 5% and an unappropriated ending fund balance of a minimum of 15% in the General Fund operating budget. | CA ONGOING                         |
|   | 2  | Establish fiscal and budget policies for the City.   | CA/CC 09/2010<br>03/2013           |
|   | 3  | Maximize long-term debt repayments.  | CA 06/2011<br>ONGOING              |
|   | 4  | Improve and simplify financial reporting and monitoring.   | CA 09/2010<br>COMPLETED            |
|   | 5  | Develop <del>five</del> -THREE year revenue/expenditure forecast.  | CA 12/2010<br>03/2013              |
|   | 6  | BI-Annually review System Development Charges and update as needed.  | CA/PWS April annually<br>ODD YEARS |
|   | 7  | Review and update all fees annually.   | CA April annually                  |
|   | 8  | Aggressively pursue grant funding.   | CA ONGOING                         |
|   | 9  | Undertake comprehensive compensation and classification review and update City salary schedule.  | CA 11/2010<br>REVISIT<br>11/2013   |
|   | 10 | Seek alternative energy solutions for City operations.   | PWS ONGOING                        |

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| GOAL 4: A Safe Community  |   |  |                         |  |
|---|---|--|-------------------------|--|
| Adequately staffed, equipped and housed police and fire departments. Maintain streets in a safe/serviceable condition. Provide clean drinking water and compliant wastewater treatment. Improve personal/family preparedness. | 1 | Provide minimum 24/7 20/7 police coverage  | PC                      | 07/2013<br>ONGOING                     |
|   | 2 | Provide for a community shelter as part of a multi-use community center                    | CA                      | 07/2015                                |
|   | 3 | Acquire and install emergency power generators.  | PWS/CA                  | 05/2011<br>CHECK                       |
|   | 4 | Develop/update emergency plans & procedures<br>COMPLETED BUT ONGOING                       | CA                      | 07/2010<br>ONGOING                     |
|   | 5 | Update and adopt hazard mitigation plan.<br>COMPLETED BUT ONGOING                          | CA/ CC                  | 09/2010<br>ONGOING                     |
|   | 6 | Pursue streets/highway safety project funding.   | CA/PWS                  | 07/2010<br>ONGOING                     |
|   | 7 | Pursue funding for bicycle/pedestrian improvements.  | CA/PWS                  | 07/2010<br>ONGOING                     |
| GOAL 5: Complete Capital Projects and Identify Future Capital Needs   |   |  |                         |  |
| Complete approved capital projects in a timely and cost efficient manner. Provide infrastructure to support economic growth.  | 1 | Complete new sewer plant   | PWS/CA                  | 03/2013<br>07/2013                     |
|   | 2 | Evaluate and identify water projects.  | PWS                     | 06/2011<br>COMPLETED                   |
|   | 3 | Complete funding and construction of 3 <sup>rd</sup> street sidewalks                      | CA/PWS                  | 11/2011<br>ONGOING                     |
|   | 4 | Evaluate possibility of relocating city facilities   | CA/CC                   | 07/2011<br>ONGOING                     |
|   | 5 | Complete pavement management analysis.   | PWS                     | 07/2011<br>CHECK                       |
|   | 6 | Improve project readiness to take advantage of federal/state funding opportunities         | CA/PWS                  | Ongoing                                |
| GOAL 6: Influence Economic Growth   |   |  |                         |  |
| Establish development policies and public improvements/standards that recognize economic trends. Secure needed resources. Establish policy that City is pro-growth.   | 1 | Study annexation pros and cons<br>INFO GATHERING AND WORKSHOPS                             | CC                      | 01/2011<br>SUMMER 2012                 |
|   | 2 | Pursue development of an urban renewal district.<br>FORMED AGENCY                          | CC                      | 09/2010<br>AGENCY<br>FORMED<br>07/2010 |
|   | 3 | Participate in regional economic development activities;<br>develop strategic partners.    | CA                      | Ongoing                                |
|   | 4 | Develop and regularly review/update infrastructure master plans and development standards. | PWS/CA                  | 07/2011<br>ONGOING                     |
|   | 5 | Develop plan for addressing downtown parking needs.<br>TASK TO PLANNING COMMISSION         | CA/<br>PLANNING<br>COMM | 05/2011<br>ONGOING                     |

### FY 2013-2014 to FY 2014-2015 Comparison

The budget document is organized by fund type and was prepared in accordance with state Local Budget Law. Last fiscal year I projected lower Beginning Fund Balances(BFB) (*assets-liabilities = fund balance*) to ensure revenues are not overstated. I have made the same conservatively projected BFB for FY 2014-2015. Overall there is a 10% reduction in the *total* budget.

### **Budget Summary FY13-14 & FY14-15**

(Greater than 5% difference has comments)

| FUND       | FY 13-14     | FY 14-15     | % DIFF | COMMENT |
|------------|--------------|--------------|--------|---------|
| 10-GENERAL | \$ 1,450,585 | \$ 1,448,917 | -0.11% |         |

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|                        |                      |                      |                |  |
|------------------------|----------------------|----------------------|----------------|--|
| 21-STREET              | \$ 368,100           | \$ 320,550           | -12.91%        | Lower BFB and inclusion of debt service                                  |
| 24-PROMO               | \$ 325,050           | \$ 300,500           | -7.55%         | Lower BFB and proposed appropriations                                    |
| 51-STATE REVENUE SHARE | \$ 27,020            | \$ 27,144            | 0.45%          |  |
| 54-SPECIAL CITY ALLOT  | \$ 78,630            | \$ 50,072            | -36.31%        | \$28K transferred to Streets last FY                                     |
| 63-I&I                 | \$ 114,050           | \$ 110,038           | -3.51%         |  |
| 65-WWTP CONSTRUCTION   | \$ 3,444,095         | \$ 3,384,665         | -1.72%         |  |
| 62-HWY 101 SEWER DEBT  | \$ 1,107,134         | \$ 221,625           | -79.82%        | DEQ loan paid off by loans from reserve funds to lower interest paid out |
| 22-WATER UTILITY       | \$ 1,254,550         | \$ 1,379,000         | 9.91%          | Major capital projects this FY   |
| 23-SEWER UTILITY       | \$ 964,150           | \$ 936,100           | -2.90%         |  |
| <b>RESERVE FUNDS</b>   |                      |                      |                |  |
| 93-BUILDING            | \$ 359,025           | \$ 244,163           | -31.99%        | Loan to Hwy 101 Debt   |
| 91-FLEET REPLACEMENT   | \$ 61,025            | \$ 50,004            | -18.05%        | Lower BFB  |
| 95-PARKS               | \$ 16,015            | \$ 21,015            | 31.22%         | No expenditures  |
| 92-SELF INSURED        | \$ 94,025            | \$ 101,010           | 7.42%          | Higher actual BFB  |
| 96-GENERAL             | \$ 19,510            | \$ 26,017            | 33.35%         | No expenditures  |
| 64-WATER               | \$ 355,450           | \$ 252,837           | -81.34%        | Loan to Hwy 101 Debt   |
| 97-WATER DEPOSITS      | \$ 166,004           | \$ 177,839           | 7.12%          | Higher actual BFB  |
| 74-SEWER               | \$ 1,617,400         | \$ 1,508,381         | -6.74%         | Loan to Hwy 101 Debt   |
| 94-FIRE TRUCK          | \$ 446,700           | \$ 440,800           | -1.32%         |  |
| 98-CULVERT REPLACE     | \$ 30,020            | \$ 30,017            | 0.00%          |  |
| <b>TOTAL BUDGET</b>    | <b>\$ 12,298,538</b> | <b>\$ 11,030,694</b> | <b>-10.30%</b> |  |

### **Ad Valorem and Local Option Levy Taxes**

The City's fixed property tax rate is \$2.336 per each \$1,000 of assessed value. The \$40K per year local option levy for the Fire Truck ended in November 2011. The City put the measure back on the ballot for November 2013, but the measure failed by a slight margin. We should discuss how to proceed with the multi-year process of collecting revenue for the next truck needed in approximately 10 years.

### **Personnel**

The City adopted a salary schedule in 2011 for the first time since 1997. From the City Business Plan: Goal 1-Achieve Fiscal Sustainability, Action Item 9-Undertake comprehensive compensation and classification review and update City salary schedule: I was directed to revisit the salary schedule at the same time that the Teamsters Union contract is negotiated. We are currently bargaining with Teamsters

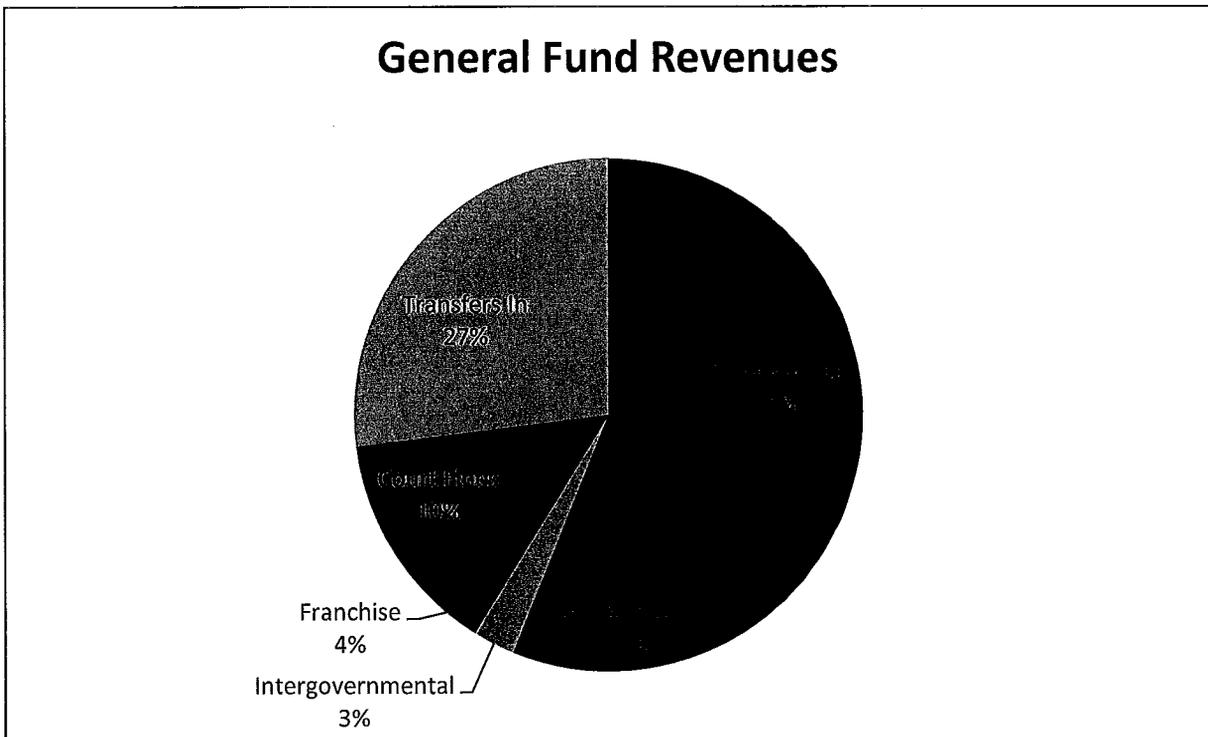
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so as part of the budget I reanalyzed the salary schedule. The figures in the schedule were compiled from comparably sized cities, Curry County data, and Oregon State Employment Department data specific to Region 7 (Coos and Curry County). In the Public Works case, I also compared Region 6-Douglas and Region 8-Josephine and Jackson for comparables). A detailed list of personnel and FTE is included with the budget document. No new positions are proposed for this fiscal year. A total of 21.41 FTE, within 8 departments, are proposed for this fiscal year.

As part of the overall personnel budget a 1.5% cost of living adjustment (COLA) was factored in at the CURRENT salary level (based on the Social Security Administration 1.5% COLA for calendar year 2014). A detailed analysis was prepared of current salary + 1.5%, and proposed new salary schedule. Salaries were proposed at current step level and the greater of 1.5% or the same step on the new schedule. If employees were topped out on their step range the 1.5% was proposed.

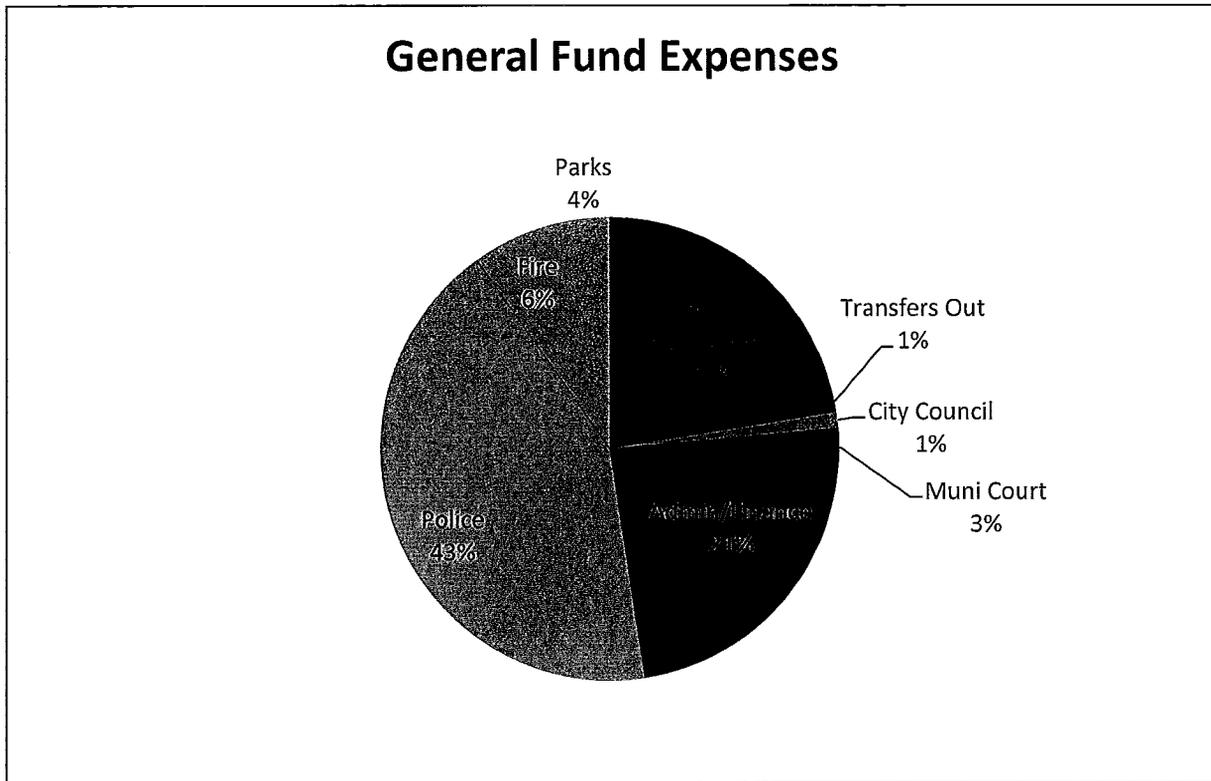
**General Fund**

Proposed General Fund Revenue by Type



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Proposed General Fund Expenditures by Division



**Enterprise Funds**

The City’s Enterprise Funds include the Water and Sewer Utility Funds. Pursuant to Resolution R1213-12, Water and Sewer rates were increased approximately 2% based on the Municipal Cost Index (2% for calendar year 2012). The resolution will be amended for FY 14-15 in June with a proposed increase of approximately 2% (as of March).

- ❖ Approximate base Water Rate Change: \$0.34 (will be reviewed prior to the June Council meeting)
- ❖ Approximate Sewer Rate Change: \$0.42

**Reserve Funds**

The City continues to set reserve dollars aside for various future needs. We currently have approximately \$2.2 million in cash reserves within 10 specific reserve funds.

I’d like to thank my Department Heads and staff for their assistance in preparing the budget. I would also like to thank you, the Budget Committee members, for your public service and careful review and input on this important—probably most important—city document.

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In closing, I would like to share the following passage from the book **We Shall Not Fail-The Inspired Leadership of Winston Churchill** by Celia Sandys (Churchill's granddaughter) and Jonathan Littman (2003 by *Portfolio, a member of Penguin Group books*):

Buoyed by the miraculous Dunkirk evacuation, Churchill delivered one of his most famous addresses to the House of Commons. What makes the speech especially relevant to modern leaders is how Churchill understood the importance of addressing a variety of audiences. He was faced with a challenge not that different from a company on the verge of bankruptcy. In such a circumstance, management must convince employees, partners, banks, and competitors that the company will rebound. So, too, did Churchill have to motivate or warn various groups. On this occasion he was speaking ostensibly to the British nation, civilian and military. But he was also sending a powerful message to Germany and Italy, for there are times when you must let your enemies know that you are not about to quit:

Even though large tracts of Europe and many old and famous States have fallen or may fall into the grip of the Gestapo and all the odious apparatus of Nazi rule, we shall not flag or fail.

We shall go on to the end. We shall fight in France, we shall fight on the seas and oceans, we shall fight with growing confidence and growing strength in the air, we shall defend our island, whatever the cost may be. We shall fight on the beaches, we shall fight on the landing grounds, we shall fight in the fields and in the streets, we shall fight in the hills; we shall never surrender."

I believe that Gold Beach and Curry County will rebound if we follow Churchill's inspired example.

Sincerely,

A handwritten signature in black ink, appearing to read "Jodi".

Jodi Fritts  
City Administrator/Budget Officer  
[jfritts@goldbeachoregon.gov](mailto:jfritts@goldbeachoregon.gov)



# City of Gold Beach

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## 2014-2015 Budget Calendar

| DATE           | EVENT   |
|----------------|---|
| April 11, 2014 | First legal notice of Budget Committee Hearing on April 22 <sup>nd</sup> posted on <a href="http://www.goldbeachoregon.gov">www.goldbeachoregon.gov</a>   |
| April 16, 2014 | Second legal notice publication in Pilot and Reporter of April 22 <sup>nd</sup> Budget Committee hearing  |
| April 15, 2014 | Copy of proposed budget filed at City Hall, published on website, and distributed to Budget Committee members   |
| April 22, 2014 | First Hearing of the Budget Committee <ul style="list-style-type: none"> <li>• Presiding officer elected</li> <li>• Budget officer presents budget message and proposed budget</li> <li>• Public hearing on proposed budget and hearing on State Revenue Sharing funds</li> </ul>   |
| April 23, 2014 | Additional budget committee hearings, if needed   |
| May 12, 2014   | Final meeting of Budget Committee to review approved changes to budget officer proposed budget and pass a motion recommending a budget for fiscal year 2013-2014 to the City Council, and approving an amount or rate of total property taxes to be certified for collection by Assessor  |
| May 28, 2014   | First published notice in CC Reporter of the Notice of Budget Hearing (City Council) and Financial Summary  |
| June 4, 2014   | Second published notice in CC Reporter of the Notice of Budget Hearing (City Council) and Financial Summary   |
| June 9, 2014   | City Council Hearing <ul style="list-style-type: none"> <li>• Public hearing on the recommended budget and proposed use of State Revenue Sharing funds</li> <li>• Council adopts resolution declaring the City's election to receive State Revenue Sharing funds</li> <li>• Council adopts resolution making appropriations and levying property taxes</li> </ul> |
| June 23, 2014  | Certify property tax levy to County Tax Assessor  |

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## PUBLIC NOTICE

CITY OF GOLD BEACH  
BUDGET COMMITTEE MEETING  
**Tuesday, April 22, 2014 at 6:00PM**

Gold Beach City Hall Council Chambers, 29592 Ellensburg Ave

A public meeting of the Budget Committee of the City of Gold Beach, Curry County, State of Oregon, will be held at City Hall on the above referenced date to discuss the proposed budget for fiscal year July 1, 2014 through June 30, 2015. The purpose of the meeting is to receive the budget message, receive comment from the public on the proposed budget, and conduct a public hearing on State Revenue Sharing. This is a public meeting where discussion and deliberation by the Budget Committee will take place. Any person may appear at the hearing and discuss the proposed programs with the Budget Committee.

A copy of the proposed budget document may be inspected or obtained (at a cost of .25 per page) at City Hall on **Tuesday, April 15, 2014**. The proposed budget will also be posted on the City's website: [www.goldbeachoregon.gov](http://www.goldbeachoregon.gov)

Jodi Fritts-Matthey, Budget Officer

PUBLISH: [www.goldbeachoregon.gov](http://www.goldbeachoregon.gov) April 11, 2014  
Curry County Reporter & Curry Coastal Pilot: April 16

POST: City Hall, Post Office, [www.goldbeachoregon.gov](http://www.goldbeachoregon.gov)  
Copies to Budget Committee Members

The location of the hearing/meeting is accessible to the disabled. Advance notice is requested if special accommodations are needed. Call 541-247-7029 so that appropriate assistance can be provided. The City of Gold Beach is an affirmative action EEOE and complies with section 504 of the rehab act of 1973. Complaints of discrimination should be sent to: USDA, Attention Director, Office of Civil Rights, Washington, D.C. 20250-9419

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City of Gold Beach  
BUDGET SUMMARY - JUNE FINAL  
Fiscal Year 2014-2015

| GENERAL FUND                      | SPECIAL REVENUE FUNDS |                          |                        |                              |                        | CAPITAL PROJECTS FUNDS |                        |                             |                             | DEBT SERVICE FUNDS |                    |                       |                      | ENTERPRISE FUNDS   |                                  |                           |                    | RESERVE FUNDS              |                    |                         |                                 |         |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----------------------------------|-----------------------|--------------------------|------------------------|------------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|--------------------|--------------------|-----------------------|----------------------|--------------------|----------------------------------|---------------------------|--------------------|----------------------------|--------------------|-------------------------|---------------------------------|---------|---------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|                                   | Street Fund           | Community Promotion Fund | State Rev. Shared Fund | Special Chk. Allocation Fund | Special Chk. Bill Fund | Land Acquisition Fund  | Water Improvement Fund | High Vol. Debt Service Fund | IC Higher Debt Service Fund | Water Utility Fund | Sewer Utility Fund | Building Reserve Fund | Fire Retirement Fund | Parks Reserve Fund | Nonparticulate Imp. Reserve Fund | General Fund Reserve Fund | Water Reserve Fund | Water Capital Reserve Fund | Sewer Reserve Fund | Fire Truck Reserve Fund | Capital Retirement Reserve Fund |         |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning Balance                 | 500,000               | 200,000                  | 50,000                 | 7,144                        | 72                     | CLOSED                 | 0                      | 109,968                     | 940,470                     | 105,575            | 0                  | 550,208               | 450,000              | 215,009            | 29,994                           | 16,010                    | 89,985             | 19,512                     | 279,355            | 153,729                 | 1,009,821                       | 440,000 | 15,007        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Revenues                          | 916,300               | 120,550                  | 250,300                | 20,000                       | 50,000                 | 0                      | 50                     | 2,000,195                   | 116,050                     | 116,050            | 0                  | 679,200               | 366,100              | 18,154             | 10                               | 5                         | 25                 | 5                          | 50,644             | 14,040                  | 498,550                         | 800     | 10            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers to Other Funds          | 354,882               | 0                        | 0                      | 0                            | 0                      | 0                      | 0                      | 444,000                     | 0                           | 0                  | 0                  | 390,000               | 100,000              | 11,000             | 20,000                           | 3,000                     | 11,000             | 5,500                      | 0                  | 0                       | 0                               | 0       | 0             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Resources                   | 1,750,882             | 320,550                  | 300,600                | 27,144                       | 50,072                 | 0                      | 0                      | 3,384,665                   | 221,625                     | 221,625            | 0                  | 1,429,408             | 936,100              | 244,163            | 50,004                           | 21,015                    | 107,010            | 25,017                     | 330,000            | 177,739                 | 1,508,381                       | 440,800 | 30,017        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Personnel                         | 504,282               | 40,500                   | 94,115                 | 0                            | 0                      | 0                      | 0                      | 0                           | 0                           | 0                  | 0                  | 208,547               | 200,000              | 0                  | 0                                | 0                         | 0                  | 0                          | 0                  | 0                       | 0                               | 0       | 0             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Materials & Services              | 543,835               | 51,600                   | 167,200                | 0                            | 0                      | 0                      | 0                      | 0                           | 0                           | 0                  | 0                  | 261,000               | 287,300              | 10,000             | 0                                | 0                         | 8,500              | 0                          | 0                  | 14,000                  | 150,000                         | 0       | 0             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Outlay                    | 8,000                 | 60,000                   | 0                      | 0                            | 50,000                 | 0                      | 0                      | 1,710,000                   | 0                           | 0                  | 0                  | 958,000               | 25,000               | 0                  | 38,000                           | 0                         | 0                  | 0                          | 0                  | 0                       | 0                               | 440,000 | 0             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Debt Services                     | 0                     | 29,000                   | 0                      | 0                            | 0                      | 0                      | 0                      | 0                           | 90,298                      | 0                  | 0                  | 0                     | 0                    | 0                  | 0                                | 0                         | 0                  | 0                          | 0                  | 0                       | 501,000                         | 0       | 0             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Special Payments                  | 0                     | 0                        | 0                      | 0                            | 0                      | 0                      | 0                      | 0                           | 0                           | 0                  | 0                  | 0                     | 0                    | 0                  | 0                                | 0                         | 0                  | 0                          | 0                  | 0                       | 0                               | 0       | 0             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Expenditures                | 1,455,817             | 181,100                  | 291,315                | 0                            | 50,000                 | 0                      | 0                      | 1,710,000                   | 90,298                      | 0                  | 0                  | 1,094,547             | 492,300              | 10,000             | 38,000                           | 0                         | 8,500              | 0                          | 0                  | 14,000                  | 651,000                         | 440,000 | 0             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers Out/Other Funds         | 21,500                | 36,821                   | 0                      | 20,000                       | 0                      | 0                      | 0                      | 0                           | 6,491                       | 0                  | 0                  | 158,287               | 158,000              | 0                  | 0                                | 0                         | 0                  | 0                          | 0                  | 0                       | 544,000                         | 0       | 0             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Contingency & Reserves            | 70,000                | 40,000                   | 10,000                 | 7,144                        | 0                      | 0                      | 0                      | 1,674,665                   | 10,000                      | 0                  | 0                  | 100,000               | 150,000              | 234,163            | 12,004                           | 21,015                    | 92,510             | 26,017                     | 0                  | 163,639                 | 100,000                         | 800     | 30,017        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Unappropriated Ending Fund Bal.   | 203,595               | 52,828                   | 28,185                 | 0                            | 12                     | 0                      | 0                      | 40,000                      | 112,895                     | 0                  | 0                  | 136,594               | 158,729              | 0                  | 0                                | 0                         | 0                  | 0                          | 30,000             | 0                       | 213,381                         | 0       | 0             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Requirements                | 295,095               | 139,450                  | 39,185                 | 27,144                       | 72                     | 0                      | 0                      | 70,000                      | 1,074,665                   | 131,387            | 0                  | 394,861               | 443,792              | 234,163            | 12,004                           | 21,015                    | 92,510             | 26,017                     | 390,000            | 163,639                 | 897,381                         | 900     | 30,017        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Expenditures & Requirements | 1,750,882             | 320,550                  | 300,600                | 27,144                       | 50,072                 | 0                      | 0                      | 1,710,000                   | 221,625                     | 0                  | 0                  | 1,429,408             | 936,100              | 244,163            | 50,004                           | 21,015                    | 107,010            | 25,017                     | 330,000            | 177,739                 | 1,508,381                       | 440,800 | 30,017        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| % Ending Fund Bal                 | 14%                   | 20%                      | 10%                    | 0%                           | 0%                     | 0%                     | 0%                     | 36%                         | 0%                          | 51%                | 0%                 | 10%                   | 15%                  | 0%                 | 0%                               | 0%                        | 0%                 | 0%                         | 9%                 | 0%                      | 14%                             | 0%      | 0%            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| % Contingency                     | 5%                    | 12%                      | 3%                     | 26%                          | 0%                     | 0%                     | 0%                     | 27%                         | 49%                         | 5%                 | 0%                 | 7%                    | 16%                  | 0%                 | 24%                              | 100%                      | 92%                | 100%                       | 0%                 | 0%                      | 7%                              | 0%      | 100%          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| GENERAL SUB-FUND TOTALS           |                       |                          |                        |                              |                        |                        |                        |                             |                             |                    |                    |                       |                      |                    |                                  |                           |                    |                            |                    |                         |                                 |         | FINAL ADOPTED |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Departmental                  | 308,900               |                          |                        |                              |                        |                        |                        |                             |                             |                    |                    |                       |                      |                    |                                  |                           |                    |                            |                    |                         |                                 |         |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| City Council                      | 17,085                |                          |                        |                              |                        |                        |                        |                             |                             |                    |                    |                       |                      |                    |                                  |                           |                    |                            |                    |                         |                                 |         |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Administration                    | 313,345               |                          |                        |                              |                        |                        |                        |                             |                             |                    |                    |                       |                      |                    |                                  |                           |                    |                            |                    |                         |                                 |         |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Municipal Court                   | 38,790                |                          |                        |                              |                        |                        |                        |                             |                             |                    |                    |                       |                      |                    |                                  |                           |                    |                            |                    |                         |                                 |         |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Police Department                 | 628,257               |                          |                        |                              |                        |                        |                        |                             |                             |                    |                    |                       |                      |                    |                                  |                           |                    |                            |                    |                         |                                 |         |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fire Department                   | 98,050                |                          |                        |                              |                        |                        |                        |                             |                             |                    |                    |                       |                      |                    |                                  |                           |                    |                            |                    |                         |                                 |         |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Parks Department                  | 52,900                |                          |                        |                              |                        |                        |                        |                             |                             |                    |                    |                       |                      |                    |                                  |                           |                    |                            |                    |                         |                                 |         |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Emergency Mgt Ser                 | 500                   |                          |                        |                              |                        |                        |                        |                             |                             |                    |                    |                       |                      |                    |                                  |                           |                    |                            |                    |                         |                                 |         |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TOTAL                             | 1,455,817             |                          |                        |                              |                        |                        |                        |                             |                             |                    |                    |                       |                      |                    |                                  |                           |                    |                            |                    |                         |                                 |         |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



City of Gold Beach  
PERSONNEL SUMMARY  
Fiscal Year 2014-2015

| POSITION                            | FTE         | SALARY           |
|-------------------------------------|-------------|------------------|
| <b>ADMINISTRATION &amp; FINANCE</b> |             |                  |
| City Administrator (JF)             | 1.00        | \$67,094         |
| City Recorder/Admin Assistant (CC)  | 1.00        | \$39,395         |
| AP Manager (MB)                     | 1.00        | \$32,406         |
| Utilities & Payroll Clerk (RD)      | 1.00        | \$31,158         |
| Support Specialist (DC)             | 0.50        | \$12,272         |
| <b>TOTAL</b>                        | <b>4.50</b> | <b>\$182,325</b> |

| POSITION                | FTE         | SALARY           |
|-------------------------|-------------|------------------|
| <b>POLICE</b>           |             |                  |
| Chief (DA)              | 1.00        | \$71,739         |
| Sergeant (TW)           | 1.00        | \$51,979         |
| Sr Patrol Officer (PG)  | 1.00        | \$57,324         |
| Sr Patrol Officer (CK)  | 1.00        | \$49,052         |
| Patrol Officer (VH)     | 1.00        | \$44,491         |
| Patrol Officer (TB)     | 1.00        | \$40,352         |
| DME/Office Manager (GW) | 1.00        | \$41,912         |
| <b>TOTAL</b>            | <b>7.00</b> | <b>\$356,849</b> |

| POSITION                   | FTE         | SALARY          |
|----------------------------|-------------|-----------------|
| <b>MUNI COURT</b>          |             |                 |
| Municipal Judge (JF)       | 0.06        | \$7,000         |
| Municipal Court Clerk (MD) | 0.75        | \$23,587        |
| <b>TOTAL</b>               | <b>0.81</b> | <b>\$30,587</b> |

| POSITION             | FTE         | SALARY          |
|----------------------|-------------|-----------------|
| <b>FIRE</b>          |             |                 |
| Chief (BF)           | 0.25        | \$9,850         |
| Assistant Chief (ZA) | 0.25        | \$7,325         |
| <b>TOTAL</b>         | <b>0.50</b> | <b>\$17,175</b> |

| POSITION                     | FTE         | SALARY           |
|------------------------------|-------------|------------------|
| <b>WATER</b>                 |             |                  |
| PW Superintendent (WN)       | 0.50        | \$30,753         |
| PW Lead Operator/Worker (DS) | 0.50        | \$22,100         |
| PW Operator/Worker (EP)      | 0.50        | \$19,646         |
| PW Operator/Worker (TB)      | 1.00        | \$36,670         |
| PW Operator/Worker (JS)      | 0.50        | \$18,127         |
| <b>TOTAL</b>                 | <b>3.00</b> | <b>\$127,296</b> |

| POSITION                | FTE         | SALARY           |
|-------------------------|-------------|------------------|
| <b>SEWER</b>            |             |                  |
| PW Superintendent (WN)  | 0.50        | \$30,753         |
| PW Assistant Super (RN) | 1.00        | \$51,813         |
| PW Operator/Worker (EP) | 0.50        | \$19,646         |
| PW Operator/Worker (JS) | 0.50        | \$18,127         |
| <b>TOTAL</b>            | <b>2.50</b> | <b>\$120,339</b> |

| POSITION                     | FTE         | SALARY          |
|------------------------------|-------------|-----------------|
| <b>STREETS</b>               |             |                 |
| PW Lead Operator/Worker (DS) | 0.50        | \$22,100        |
| <b>TOTAL</b>                 | <b>0.50</b> | <b>\$22,100</b> |

| POSITION              | FTE         | SALARY          |
|-----------------------|-------------|-----------------|
| <b>VISITOR CENTER</b> |             |                 |
| VC Manager (SD)       | 0.80        | \$30,551        |
| VC Staff (MP)         | 0.80        | \$18,408        |
| VC Staff (LE)         | 0.60        | \$17,862        |
| VC Staff              | 0.40        | \$9,343         |
| <b>TOTAL</b>          | <b>2.60</b> | <b>\$76,164</b> |

|                              | FTE          | Salary           |
|------------------------------|--------------|------------------|
| Total General Fund Personnel | 12.81        | \$586,936        |
| Total Public Works Personnel | 6.00         | \$269,735        |
| Total Visitor Center Staff   | 2.60         | \$76,164         |
| <b>Total City Personnel</b>  | <b>21.41</b> | <b>\$932,835</b> |

City of Gold Beach  
SALARY SCHEDULE  
Fiscal Year 2014-2017

**PROPOSED FY 14-15 TO FY 16-17 SALARY SCHEDULE**

| POSITION                                 |                 | STEP     |          |          |          |          |
|--|-----------------|----------|----------|----------|----------|----------|
|  |                 | 1        | 2        | 3        | 4        | 5        |
| Administrative Assistant/Planner         | <i>Current</i>  | \$ 16.62 | \$ 16.95 | \$ 17.46 | \$ 18.16 | \$ 19.07 |
|  | <i>Proposed</i> | \$ 17.00 | \$ 17.34 | \$ 17.86 | \$ 18.57 | \$ 19.50 |
|  | % CHANGE        | 2.28%    | 2.30%    | 2.29%    | 2.25%    | 2.25%    |
| Accounts Payable/Payroll/Utilities Clerk | <i>Current</i>  | \$ 13.67 | \$ 13.94 | \$ 14.36 | \$ 14.94 | \$ 15.68 |
|  | <i>Proposed</i> | \$ 14.26 | \$ 14.55 | \$ 14.98 | \$ 15.58 | \$ 16.36 |
|  | % CHANGE        | 4.31%    | 4.37%    | 4.31%    | 4.28%    | 4.33%    |
| Office Support/Visitor Center Specialist | <i>Current</i>  | \$ 10.71 | \$ 10.92 | \$ 11.25 | \$ 11.70 | \$ 12.29 |
|  | <i>Proposed</i> | \$ 11.23 | \$ 11.45 | \$ 11.80 | \$ 12.27 | \$ 12.88 |
|  | % CHANGE        | 4.85%    | 4.85%    | 4.88%    | 4.87%    | 4.80%    |
| Visitor Center Manager                   | <i>Current</i>  | \$ 16.82 | \$ 17.15 | \$ 17.67 | \$ 18.37 | \$ 19.29 |
|  | <i>Proposed</i> | \$ 17.48 | \$ 17.83 | \$ 18.36 | \$ 19.10 | \$ 20.05 |
|  | % CHANGE        | 3.92%    | 3.96%    | 3.90%    | 3.97%    | 3.93%    |
| Municipal Court Clerk                    | <i>Current</i>  | \$ 14.36 | \$ 14.65 | \$ 15.09 | \$ 15.69 | \$ 16.48 |
|  | <i>Proposed</i> | \$ 14.44 | \$ 14.73 | \$ 15.17 | \$ 15.78 | \$ 16.57 |
|  | % CHANGE        | 0.55%    | 0.54%    | 0.53%    | 0.57%    | 0.54%    |
| Public Works Operator/Laborer            | <i>Current</i>  | \$ 16.75 | \$ 17.08 | \$ 17.59 | \$ 18.30 | \$ 19.21 |
|  | <i>Proposed</i> | \$ 17.09 | \$ 17.43 | \$ 17.95 | \$ 18.67 | \$ 19.61 |
|  | % CHANGE        | 2.02%    | 2.04%    | 2.04%    | 2.02%    | 2.08%    |
| Lead Public Works Operator/Laborer       | <i>Current</i>  | \$ 17.78 | \$ 18.13 | \$ 18.67 | \$ 19.42 | \$ 20.39 |
|  | <i>Proposed</i> | \$ 18.27 | \$ 18.64 | \$ 19.19 | \$ 19.96 | \$ 20.96 |
|  | % CHANGE        | 2.75%    | 2.81%    | 2.78%    | 2.78%    | 2.79%    |
| Assistant PW Superintendent              | <i>Current</i>  | \$ 23.42 | \$ 23.89 | \$ 24.60 | \$ 25.59 | \$ 26.87 |
|  | <i>Proposed</i> | \$ 23.42 | \$ 23.89 | \$ 24.60 | \$ 25.59 | \$ 26.87 |
|  | % CHANGE        | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Public Works Superintendent              | <i>Current</i>  | \$4,285  | \$4,370  | \$4,501  | \$4,682  | \$4,916  |
|  | <i>Proposed</i> | \$4,436  | \$4,525  | \$4,660  | \$4,847  | \$5,089  |
|  | % CHANGE        | 3.52%    | 3.54%    | 3.54%    | 3.52%    | 3.51%    |

Salary survey prepared utilizing the following: 2013 OMLIS (state) employment wage data specifically for Region 7-Coos/Curry Counties, (and Region 6-Douglas County and Region 8-Jackson/Josephine Counties for Public Works); 2013 Milliman Public Employees

Salary Survey using Coast and Southern Oregon data; Curry County salary data; and comparison of the following comparably sized cities:

Aumsville, Bandon, Brookings, Dayton, Enterprise, Halsey, Harrisburg, Lafayette, Reedsport, Rogue River, Sisters, and Veneta

**POLICE DEPARTMENT TEAMSTERS CONTRACT**

|                   | 1        | 2        | 3        | 4        | 5        | 6        |
|-------------------|----------|----------|----------|----------|----------|----------|
| SERGEANT          | \$ 21.59 | \$ 22.67 | \$ 23.80 | \$ 24.99 | \$ 26.24 | \$ 27.55 |
| OFFICER           | \$ 17.60 | \$ 18.48 | \$ 19.40 | \$ 20.37 | \$ 21.39 | \$ 22.46 |
| DME/OFFICE MANGER | \$ 17.40 | \$ 18.28 | \$ 19.19 | \$ 20.15 | \$ 21.17 | \$ 22.22 |

2.5% ON BASE FOR INTERMEDIATE CERTIFICATE

2.5% ON BASE FOR ADVACED CERTIFICATE

**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Gold Beach City Council will be held on Monday, June 23rd, 2014 at 6:30PM at the Gold Beach City Hall Council Chambers. Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the City of Gold Beach Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall between the hours of 8 a.m. and 5 p.m. or online at [www.goldbeachoregon.gov](http://www.goldbeachoregon.gov) This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year (accrual).

Contact: Jodi Fritts, Budget Officer (City Administrator)

Telephone: 541-247-7029

Email: [jfritts@goldbeachoregon.gov](mailto:jfritts@goldbeachoregon.gov)

| FINANCIAL SUMMARY - RESOURCES   |                            |                                       |  |
|---|----------------------------|---------------------------------------|--|
| TOTAL OF ALL FUNDS  | Actual Amount<br>2012-2013 | Adopted Budget<br>This Year 2013-2014 | Approved Budget<br>Next Year 2014-2015 |
| Beginning Fund Balance/Net Working Capital                            | 5,598,490                  | 5,111,203                             | 5,191,951                              |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges   | 1,960,500                  | 2,081,200                             | 2,288,697                              |
| Federal, State and all Other Grants, Gifts, Allocations and Donations | 5,603,072                  | 3,212,300                             | 2,222,500                              |
| Revenue from Bonds and Other Debt                                     | 1,300                      | 500                                   | 0                                      |
| Interfund Transfers / Internal Service Reimbursements                 | 1,137,695                  | 1,652,184                             | 1,247,082                              |
| All Other Resources Except Current Year Property Taxes                | 8,481                      | 12,150                                | 0                                      |
| Current Year Property Taxes Estimated to be Received                  | 450,000                    | 500,000                               | 510,000                                |
| <b>Total Resources</b>  | <b>14,759,538</b>          | <b>12,569,537</b>                     | <b>11,460,230</b>                      |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION         |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
| Personnel Services  | 1,435,289         | 1,381,005         | 1,447,482         |
| Materials and Services  | 1,106,492         | 1,389,600         | 1,473,135         |
| Capital Outlay  | 6,489,641         | 2,557,700         | 2,936,000         |
| Debt Service  | 225,244           | 1,197,768         | 620,268           |
| Interfund Transfers   | 1,045,735         | 1,680,764         | 1,247,082         |
| Contingencies   | 3,281,754         | 3,154,138         | 2,772,174         |
| Special Payments  | 12,000            | 14,000            | 0                 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 1,163,383         | 1,194,562         | 964,089           |
| <b>Total Requirements</b>   | <b>14,759,538</b> | <b>12,569,537</b> | <b>11,460,230</b> |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM * |                  |                  |                  |
|---|------------------|------------------|------------------|
| Name of Organizational Unit or Program<br>FTE for that unit or program  |                  |                  |                  |
| Administration & Finance  | 273,776          | 271,695          | 278,845          |
| FTE   | 4.50             | 4.50             | 4.50             |
| Municipal Court   | 42,354           | 40,250           | 33,530           |
| FTE   | 0.80             | 0.80             | 0.80             |
| Police Department   | 534,914          | 517,490          | 562,757          |
| FTE   | 7                | 7                | 7                |
| Fire Department   | 28,415           | 28,100           | 29,150           |
| FTE   | 0.50             | 0.50             | 0.50             |
| Streets   | 38,519           | 36,573           | 40,500           |
| FTE   | 0.50             | 0.50             | 0.50             |
| Promotions  | 104,100          | 88,665           | 94,115           |
| FTE   | 2.60             | 2.60             | 2.60             |
| Water Utility   | 209,200          | 204,021          | 208,547          |
| FTE   | 3                | 3                | 3                |
| Sewer Utility   | 204,011          | 194,211          | 200,038          |
| FTE   | 2.50             | 2.50             | 2.50             |
| <b>Total Requirements</b>   | <b>1,435,289</b> | <b>1,381,005</b> | <b>1,447,482</b> |
| <b>Total FTE</b>  | <b>21</b>        | <b>21</b>        | <b>21</b>        |

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

All funds with Personnel: Every 3 years new salary study is conducted and salaries adjusted accordingly. 1.8% COLA approved this year  
 PD: Updated Teamsters Union Contract  
 Hwy 101 Sewer Line Debt was paid off to state and funded by pay off from reserves--Hwy 101 will pay debt back to reserves at 3%  
 Wastewater Treatment Plant Construction fund should be finished this FY  
 Water Utility: major capital project on Jerrys Flat water main and the beginning of replacement of all service meters (multi-year)  
 Sewer Utility: capital purchase of manure spreader to reduce biosolids trucking costs  
 All Reserve Funds were reaffirmed by Resolution R1314-21

| PROPERTY TAX LEVIES                                |                                     |   |  |
|--|-------------------------------------|---|--|
|  | Rate or Amount Imposed<br>2012-2013 | Rate or Amount Imposed<br>This Year 2013-2014 | Rate or Amount Approved<br>Next Year 2014-2015 |
| Permanent Rate Levy (rate limit 2.336 per \$1,000) | 2.336                               | 2.336   | 2.336  |
| Local Option Levy                                  | 0                                   | 0   | 0  |
| Levy For General Obligation Bonds                  | 0                                   | 0   | 0  |

| STATEMENT OF INDEBTEDNESS |  |  |
|---------------------------|--|--|
| LONG TERM DEBT            | Estimated Debt Outstanding<br>on July 1. | Estimated Debt Authorized, But<br>Not Incurred on July 1 |
| General Obligation Bonds  | \$0                                      | \$0  |
| Other Bonds               | \$0                                      | \$0  |
| Other Borrowings          | \$9,057,000                              | \$0  |
| <b>Total</b>              | <b>\$9,057,000</b>                       | <b>\$0</b>   |

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

**RESOLUTION R1314-20**

**A RESOLUTION ADOPTING THE FISCAL YEAR 2014-2015 BUDGET, MAKING APPROPRIATIONS, IMPOSING AND CATEGORIZING THE TAX**

**Adopt the budget:**

BE IT RESOLVED that the City Council of the City of Gold Beach hereby adopts the budget for fiscal year 2014-2015, in the total of \$11,460,230 now on file at the Gold Beach City Hall located at 29592 Ellensburg Avenue, Gold Beach, Oregon.

**Making Appropriations:**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2014, and for the purposes shown below are hereby appropriated:

**FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED**

General Fund

|                                       |             |
|---------------------------------------|-------------|
| City Council .....                    | \$17,085    |
| Administration & Finance.....         | \$313,345   |
| Municipal Court.....                  | \$38,780    |
| Police Department.....                | \$626,257   |
| Fire Department.....                  | \$98,050    |
| Parks Department.....                 | \$52,900    |
| Emergency Management .....            | \$500       |
| Non-Departmental .....                | \$308,900   |
| Transfers .....                       | \$21,500    |
| Contingency.....                      | \$70,000    |
| Total General Fund Appropriation..... | \$1,547,317 |

**FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED**

Street Tax Fund

|   |           |
|---|-----------|
| Personnel Services.....                   | \$40,500  |
| Materials and Services .....              | \$51,600  |
| Capital Outlay .....                      | \$60,000  |
| Debt Service.....                         | \$29,000  |
| Transfers .....                           | \$36,821  |
| Contingencies.....                        | \$40,000  |
| Special Payments.....                     | \$0       |
| Total Street Tax Fund Appropriation ..... | \$257,921 |

Community Promotion Fund

|                              |           |
|------------------------------|-----------|
| Personnel Services.....      | \$94,115  |
| Materials and Services ..... | \$167,200 |
| Capital Outlay .....         | \$0       |
| Debt Service.....            | \$0       |

|  |           |
|--|-----------|
| Transfers .....                                    | \$0       |
| Contingencies.....                                 | \$10,000  |
| Special Payments.....                              | \$0       |
| Total Community Promotion Fund Appropriation ..... | \$271,315 |

State Revenue Sharing Fund

|  |          |
|--|----------|
| Personnel Services.....                          | \$0      |
| Materials and Services .....                     | \$0      |
| Capital Outlay .....                             | \$0      |
| Debt Service .....                               | \$0      |
| Transfers .....                                  | \$20,000 |
| Expenditure Reserve .....                        | \$7,144  |
| Special Payments.....                            | \$0      |
| Total State Revenue Sharing Fund Appropriation.. | \$27,144 |

Small City Allotment Fund

|  |          |
|--|----------|
| Personnel Services.....                            | \$0      |
| Materials and Services .....                       | \$0      |
| Capital Outlay .....                               | \$50,000 |
| Debt Service .....                                 | \$0      |
| Transfers .....                                    | \$0      |
| Contingencies.....                                 | \$0      |
| Special Payments.....                              | \$0      |
| Total Small City Allotment Fund Appropriation..... | \$50,000 |

I & I Correction Fund

|  |          |
|--|----------|
| Personnel Services.....                        | \$0      |
| Materials and Services .....                   | \$0      |
| Capital Outlay .....                           | \$40,000 |
| Debt Service .....                             | \$0      |
| Transfers .....                                | \$0      |
| Contingencies.....                             | \$30,000 |
| Special Payments.....                          | \$0      |
| Total I & I Correction Fund Appropriation..... | \$70,000 |

WWTP Improvement Fund

|  |             |
|--|-------------|
| Personnel Services.....                        | \$0         |
| Materials and Services .....                   | \$0         |
| Capital Outlay .....                           | \$1,710,000 |
| Debt Service .....                             | \$0         |
| Transfers .....                                | \$0         |
| Contingencies.....                             | \$1,674,665 |
| Special Payments.....                          | \$0         |
| Total WWTP Improvement Fund Appropriation..... | \$3,384,665 |

HWY 101 Sewer Project Fund

|  |           |
|--|-----------|
| Personnel Services.....                        | \$0       |
| Materials and Services .....                   | \$0       |
| Capital Outlay .....                           | \$0       |
| Debt Service .....                             | \$90,268  |
| Transfers .....                                | \$8,491   |
| Contingencies.....                             | \$10,000  |
| Special Payments.....                          | \$0       |
| Total HWY 101 Sewer Project Fund Appropriation | \$108,759 |

Water Utility Fund

|  |             |
|--|-------------|
| Personnel Services.....                      | \$208,547   |
| Materials and Services .....                 | \$261,000   |
| Capital Outlay .....                         | \$565,000   |
| Debt Service .....                           | \$0         |
| Transfers .....                              | \$158,267   |
| Contingencies.....                           | \$100,000   |
| Special Payments.....                        | \$0         |
| Total Water Utility Fund Appropriation ..... | \$1,292,814 |

Sewer Utility Fund

|   |           |
|---|-----------|
| Personnel Services.....                     | \$200,038 |
| Materials and Services .....                | \$267,300 |
| Capital Outlay .....                        | \$25,000  |
| Debt Service .....                          | \$0       |
| Transfers .....                             | \$158,003 |
| Contingencies.....                          | \$150,000 |
| Special Payments.....                       | \$0       |
| Total Sewer Utility Fund Appropriation..... | \$800,341 |

Building Reserve Fund

|  |           |
|--|-----------|
| Personnel Services.....                        | \$0       |
| Materials and Services .....                   | \$10,000  |
| Capital Outlay .....                           | \$0       |
| Debt Service .....                             | \$0       |
| Transfers .....                                | \$0       |
| Expenditure Reserve .....                      | \$234,163 |
| Special Payments.....                          | \$0       |
| Total Building Reserve Fund Appropriation..... | \$244,163 |

Fleet Replacement Fund

|                              |          |
|------------------------------|----------|
| Personnel Services.....      | \$0      |
| Materials and Services ..... | \$0      |
| Capital Outlay .....         | \$38,000 |
| Debt Service .....           | \$0      |
| Transfers .....              | \$0      |

|   |          |
|---|----------|
| Expenditure Reserve .....                       | \$12,004 |
| Special Payments.....                           | \$0      |
| Total Fleet Replacement Fund Appropriation..... | \$50,004 |

Parks Reserve Fund

|  |          |
|--|----------|
| Personnel Services.....                      | \$0      |
| Materials and Services .....                 | \$0      |
| Capital Outlay .....                         | \$0      |
| Debt Service .....                           | \$0      |
| Transfers .....                              | \$0      |
| Expenditure Reserve .....                    | \$21,015 |
| Special Payments.....                        | \$0      |
| Total Parks Reserve Fund Appropriation ..... | \$21,015 |

Uninsured Damage/Unemployment Fund

|  |           |
|--|-----------|
| Personnel Services.....                          | \$0       |
| Materials and Services .....                     | \$8,500   |
| Capital Outlay .....                             | \$0       |
| Debt Service .....                               | \$0       |
| Transfers .....                                  | \$0       |
| Expenditure Reserve .....                        | \$92,510  |
| Special Payments.....                            | \$0       |
| Total Uninsured Damage/Unemp. Fund Appropriation | \$101,010 |

General Fund Reserve Fund

|  |          |
|--|----------|
| Personnel Services.....                          | \$0      |
| Materials and Services .....                     | \$0      |
| Capital Outlay .....                             | \$0      |
| Debt Service .....                               | \$0      |
| Transfers .....                                  | \$0      |
| Expenditure Reserve .....                        | \$26,017 |
| Special Payments.....                            | \$0      |
| Total General Fund Reserve Fund Appropriation... | \$26,017 |

Water Reserve Fund

|   |           |
|---|-----------|
| Personnel Services.....                     | \$0       |
| Materials and Services .....                | \$0       |
| Capital Outlay .....                        | \$0       |
| Debt Service .....                          | \$0       |
| Transfers .....                             | \$300,000 |
| Expenditure Reserve .....                   | \$30,000  |
| Special Payments.....                       | \$0       |
| Total Water Reserve Fund Appropriation..... | \$330,000 |

Water Deposit Reserve Fund

|                         |     |
|-------------------------|-----|
| Personnel Services..... | \$0 |
|-------------------------|-----|

|  |           |
|--|-----------|
| Materials and Services .....                     | \$14,000  |
| Capital Outlay .....                             | \$0       |
| Debt Service .....                               | \$0       |
| Transfers .....                                  | \$0       |
| Expenditure Reserve .....                        | \$163,839 |
| Special Payments.....                            | \$0       |
| Total Water Deposit Reserve Fund Appropriation.. | \$177,839 |

Sewer Reserve Fund

|  |             |
|--|-------------|
| Personnel Services.....                      | \$0         |
| Materials and Services .....                 | \$150,000   |
| Capital Outlay .....                         | \$0         |
| Debt Service .....                           | \$501,000   |
| Transfers .....                              | \$544,000   |
| Expenditure Reserve .....                    | \$100,000   |
| Special Payments.....                        | \$0         |
| Total Sewer Reserve Fund Appropriation ..... | \$1,295,000 |

Fire Truck Reserve Fund

|   |           |
|---|-----------|
| Personnel Services.....                           | \$0       |
| Materials and Services .....                      | \$0       |
| Capital Outlay .....                              | \$440,000 |
| Debt Service .....                                | \$0       |
| Transfers .....                                   | \$0       |
| Expenditure Reserve .....                         | \$800     |
| Special Payments.....                             | \$0       |
| Total Fire Truck Reserve Fund Appropriation ..... | \$440,800 |

Culvert Replacement Reserve Fund

|  |          |
|--|----------|
| Personnel Services.....                              | \$0      |
| Materials and Services .....                         | \$0      |
| Capital Outlay .....                                 | \$0      |
| Debt Service .....                                   | \$0      |
| Transfers .....                                      | \$0      |
| Expenditure Reserve .....                            | \$30,017 |
| Special Payments.....                                | \$0      |
| Total Culvert Replacement Reserve Fund Appropriation | \$30,017 |

|   |              |
|---|--------------|
| TOTAL APPROPRIATIONS (all funds) .....      | \$10,526,141 |
| TOTAL UNAPPROPRIATED & RESERVES (all funds) | \$934,089    |
| TOTAL ADOPTED BUDGET .....                  | \$11,460,230 |

**Imposing the Tax:**

BE IT RESOLVED that the City Council of the City of Gold Beach hereby imposes the taxes provided for in the adopted budget:

1. At the rate of \$2.3360 per \$1,000 of assessed value of operations.

These taxes are hereby imposed and categorized for tax year 2014-2015 upon the assessed value of all taxable property within the district as follows:

**Categorizing the Tax:**

General Government Limitation

General Fund ..... \$2.3360/\$1,000

Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 23<sup>rd</sup> day of June, 2014.

\_\_\_\_\_  
Karl Popoff, Mayor

ATTEST:

\_\_\_\_\_  
Candy Cronberger, City Recorder

**RESOLUTION R1314-19**

**RESOLUTION DECLARING THE CITY'S ELECTION TO  
RECEIVE STATE REVENUES**

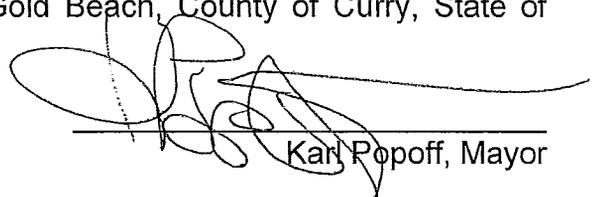
**WHEREAS:** ORS 221.770 provides that a share of certain revenues of the state of Oregon will be apportioned among and distributed to the cities of the state for general purposes; and

**WHEREAS:** Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach Budget Committee on April 22<sup>th</sup>, 2014, giving citizens the opportunity to provide written and oral comment to the authority responsible for approving the proposed city budget on the possible use of State Revenue Sharing distribution to the City of Gold Beach; and

**WHEREAS:** Pursuant to ORS 221.770, a public hearing was held before the City of Gold Beach City Council on June 9, 2014, giving citizens an opportunity to provide written and oral comment to the authority responsible for adoption the city budget on the possible uses of the State Revenue Sharing distribution to the City of Gold Beach; and

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Gold Beach, Oregon, hereby elects to receive state revenues for Fiscal Year 2014-2015 pursuant to ORS 221.770.

Passed by the City Council of the City of Gold Beach, County of Curry, State of Oregon, this 9<sup>th</sup> Day of June 2014.



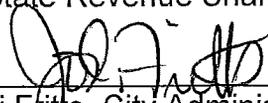
Karl Popoff, Mayor

ATTEST:



Candy Cronberger, City Recorder

I certify that a public hearing before the Budget Committee of the City of Gold Beach was held on April 22, 2014, and a public hearing before the City of Gold Beach City Council was held on June 9, 2014, giving citizens an opportunity to comment on use of State Revenue Sharing.

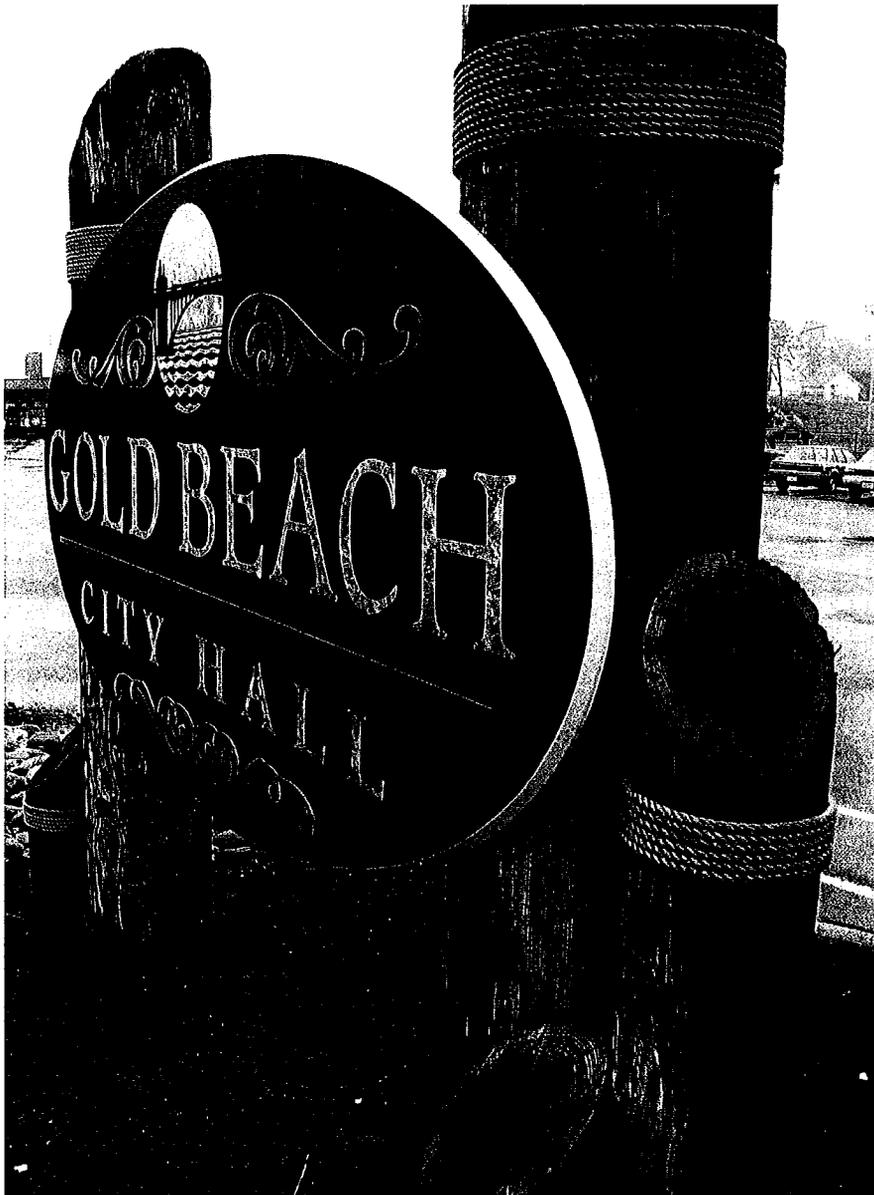


Jodi Fritts, City Administrator/Budget Officer

# General Fund

A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund

[OAR 150-294.352(1)]



## General Fund Revenues

GF Revenues include the following: property taxes, fees and permits, intergovernmental (OLCC tax, etc.), franchise fees, municipal court fines, and transfers from other departments/funds.

## General Fund Expenditures

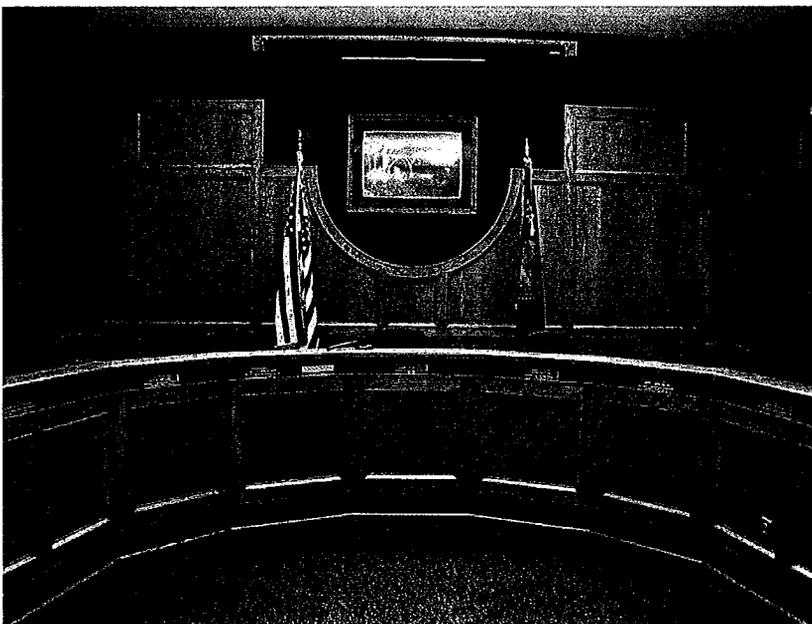
### **DEPARTMENT: Non-Departmental**

Direct costs are costs which are easily attributable to a specific fund or department. Indirect costs are those costs which are not easily identifiable with a specific fund but are necessary to the operation of the City. Having the indirect costs in one department enables readers to more easily identify actual expenses for these services rather than looking for them within the individual funds. The cost allocation worksheet is in the beginning of the budget document with other supplementary spreadsheets.

### *BUDGET COMMENTS:*

10-40-220 Insurance and Bonding: Increased this year to actual cost increases in the past year and projected increase for FY14-15.

No other major changes proposed.



### **DEPARTMENT:**

### **City Council**

The City of Gold Beach governing body is comprised of a Mayor and five at-large Council members. The Council is the legislative branch of the City.

### *BUDGET COMMENTS:*

No major changes proposed.

**DEPARTMENT:**  
**Municipal Court**

The municipal court is the judicial branch of the City. The court is the tribunal exercising power for enforcing local traffic infractions and municipal code violations (when necessary)



**BUDGET COMMENTS:**

No major changes proposed.

**DEPARTMENT: Administration & Finance (City Management)**

The Administration & Finance office is the Executive branch of the City. The A&F office provides administrative and finance support to all of the city departments and functions. The Administrative office also acts as the city elections office, recording, and public records repository.

**BUDGET COMMENTS:**

Per the schedule in the City Business Plan (Goals) the Budget Officer prepared a salary study for all city employees based on the need to review police salaries for the Teamsters Union negotiations. A revised salary schedule for fiscal years 2014-2017 is included in the supplementary documents section at the beginning of the budget. Some position salary ranges were adjusted. Some remained static. Overall a 1.5% COLA is proposed based on the Social Security COLA for 2014.

No major changes proposed for this department.



## **DEPARTMENT: POLICE**

The Police Department provides public safety to the citizens in the way of law enforcement and community policing. Members of the Gold Beach Police Department are professional staff dedicated to providing the highest quality law enforcement services to our community by protecting life and property, enforcing state and city laws, and being part of the front line response in emergency management. Current staffing levels are reflective of City Goal 4-A Safe Community, Priority Action Item 1-which is to provide 20/7 police coverage within the city.

### *BUDGET COMMENTS:*

Salaries reflect a 5% increase per union negotiations. No other major changes are proposed.

## **DEPARTMENT: FIRE**

The Fire Department provides public safety services in the form of fire prevention and suppression, vehicle accidents response, and ambulance assists. The Fire Department provides service within the city limits and contract services to the Gold Beach-Wedderburn Rural Fire Protection District.

### *BUDGET COMMENTS:*

No major changes proposed.



**DEPARTMENT: PARKS**

The City owns two parks: Buffington Memorial Park and Southbeach Park. The City has a lease agreement with Curry County for the Pocket Park at the corner of Moore and Ellensburg.

*BUDGET COMMENTS:*  
No major changes proposed.



| Account Number               | Account Title        | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|------------------------------|----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>GENERAL FUND</b>          |                      |                                   |                                 |                                   |   |   |  |
| <b>PROPERTY TAXES</b>        |                      |                                   |                                 |                                   |   |   |  |
| 10-31-201                    | CURRENT YEAR TAXES   | 469,373.56                        | 476,065.34                      | 480,000.00                        | 485,000.00                                | 485,000.00                                | 485,000.00                               |
| 10-31-202                    | PRIOR YEAR TAXES     | 45,721.21                         | 30,507.49                       | 20,000.00                         | 25,000.00                                 | 25,000.00                                 | 25,000.00                                |
| Total PROPERTY TAXES:        |                      | 515,094.77                        | 506,572.83                      | 500,000.00                        | 510,000.00                                | 510,000.00                                | 510,000.00                               |
| <b>FEES AND PERMITS</b>      |                      |                                   |                                 |                                   |   |   |  |
| 10-32-110                    | LIQUOR LICENSE FEES  | 1,800.00                          | 1,835.00                        | 2,000.00                          | 1,500.00                                  | 1,500.00                                  | 1,500.00                                 |
| 10-32-120                    | SOCIAL GAMES FEE     | 300.00                            | 100.00                          | 300.00                            | .00                                       | .00                                       | .00                                      |
| 10-32-140                    | TRANSIENT ROOM TAX   | 72,600.90                         | 54,022.18                       | 60,000.00                         | 60,000.00                                 | 60,000.00                                 | 60,000.00                                |
| 10-32-150                    | BUSINESS LICENSE FEE | 30,819.50                         | 47,614.00                       | 35,000.00                         | 40,000.00                                 | 40,000.00                                 | 40,000.00                                |
| 10-32-160                    | PLANNING FEES        | 1,536.50                          | 3,747.50                        | 1,000.00                          | 500.00                                    | 500.00                                    | 500.00                                   |
| 10-32-170                    | SIGN PERMIT FEES     | 137.50                            | 226.62                          | 100.00                            | 300.00                                    | 300.00                                    | 300.00                                   |
| 10-32-180                    | GBW FIRE CONTRACT    | 84,850.00                         | 84,700.00                       | 84,700.00                         | 84,700.00                                 | 84,700.00                                 | 84,700.00                                |
| Total FEES AND PERMITS:      |                      | 192,044.40                        | 192,245.30                      | 183,100.00                        | 187,000.00                                | 187,000.00                                | 187,000.00                               |
| <b>INTERGOVERNMENTAL</b>     |                      |                                   |                                 |                                   |   |   |  |
| 10-33-101                    | STATE CIGARETTE TAX  | 3,622.20                          | 2,925.66                        | 3,000.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |
| 10-33-102                    | STATE LIQUOR TAX     | 28,964.52                         | 30,246.84                       | 24,000.00                         | 25,000.00                                 | 25,000.00                                 | 25,000.00                                |
| 10-33-155                    | SEATBELT OT GRANT    | .00                               | 2,295.00                        | 200.00                            | 200.00                                    | .00                                       | .00                                      |
| 10-33-165                    | DLCD GRANT           | 6,000.00                          | 4,500.00                        | 4,500.00                          | 4,500.00                                  | 4,500.00                                  | 4,500.00                                 |
| 10-33-175                    | DUII OT GRANT        | 120.00                            | 688.05                          | 600.00                            | 600.00                                    | .00                                       | .00                                      |
| Total INTERGOVERNMENTAL:     |                      | 38,706.72                         | 40,655.55                       | 32,300.00                         | 33,300.00                                 | 32,500.00                                 | 32,500.00                                |
| <b>FRANCHISE FEES</b>        |                      |                                   |                                 |                                   |   |   |  |
| 10-34-201                    | TELEPHONE FRANCHISE  | 9,938.51                          | 14,676.26                       | 12,000.00                         | 13,000.00                                 | 13,000.00                                 | 13,000.00                                |
| 10-34-202                    | TELEVISION FRANCHISE | 21,824.12                         | 23,873.18                       | 20,000.00                         | 25,000.00                                 | 25,000.00                                 | 25,000.00                                |
| 10-34-221                    | GARBAGE FRANCHISE    | 17,862.49                         | 19,880.94                       | 17,000.00                         | 17,000.00                                 | 17,000.00                                 | 17,000.00                                |
| Total FRANCHISE FEES:        |                      | 49,625.12                         | 58,430.38                       | 49,000.00                         | 55,000.00                                 | 55,000.00                                 | 55,000.00                                |
| <b>FINES AND FORFEITURES</b> |                      |                                   |                                 |                                   |   |   |  |
| 10-35-100                    | MUNI COURT FINES     | 53,215.16                         | 88,882.77                       | 75,000.00                         | 120,000.00                                | 120,000.00                                | 120,000.00                               |
| 10-35-110                    | CIRCUIT COURT FINES  | 1,149.15                          | 3,582.28                        | 2,000.00                          | 1,500.00                                  | 1,500.00                                  | 1,500.00                                 |
| Total FINES AND FORFEITURES: |                      | 54,364.31                         | 92,465.05                       | 77,000.00                         | 121,500.00                                | 121,500.00                                | 121,500.00                               |
| <b>MISCELLANEOUS REVENUE</b> |                      |                                   |                                 |                                   |   |   |  |
| 10-36-100                    | INTEREST             | 815.06                            | 292.31                          | 300.00                            | 100.00                                    | 100.00                                    | 100.00                                   |
| 10-36-110                    | MISC RECEIPTS        | 16,318.90                         | 30,794.76                       | 10,000.00                         | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| 10-36-120                    | FORD FOUNDATION CLA  | .00                               | 2,541.95                        | .00                               | .00                                       | .00                                       | .00                                      |
| 10-36-160                    | PD DONATIONS         | 300.00                            | 201.00                          | 200.00                            | 200.00                                    | 200.00                                    | 200.00                                   |
| Total MISCELLANEOUS REVENUE: |                      | 17,433.96                         | 33,830.02                       | 10,500.00                         | 10,300.00                                 | 10,300.00                                 | 10,300.00                                |
| <b>TRANSFERS IN</b>          |                      |                                   |                                 |                                   |   |   |  |
| 10-39-100                    | STREETS INDIRECT     | 18,487.00                         | 18,628.00                       | 20,396.00                         | 21,821.00                                 | 21,821.00                                 | 21,821.00                                |
| 10-39-120                    | I&I INDIRECT         | 13,541.00                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 10-39-140                    | WATER INDIRECT       | 102,819.00                        | 132,208.00                      | 143,034.00                        | 152,267.00                                | 152,267.00                                | 152,267.00                               |
| 10-39-150                    | SEWER INDIRECT       | 102,026.00                        | 138,608.00                      | 148,147.00                        | 152,003.00                                | 152,003.00                                | 152,003.00                               |
| 10-39-170                    | HWY 101 SEWER        | .00                               | 7,822.00                        | 8,107.00                          | 8,491.00                                  | 8,491.00                                  | 8,491.00                                 |
| 10-39-180                    | TRANS IN BLDG RESERV | .00                               | 10,003.00                       | 50,000.00                         | .00                                       | .00                                       | .00                                      |

| Account Number                           | Account Title        | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>Total TRANSFERS IN:</b>               |                      | 236,873.00                        | 307,269.00                      | 369,684.00                        | 334,582.00                                | 334,582.00                                | 334,582.00                               |
| <b>NON -DEPARTMENTAL</b>                 |                      |                                   |                                 |                                   |   |   |  |
| <b>MATERIALS AND SERVICES</b>            |                      |                                   |                                 |                                   |   |   |  |
| 10-40-215                                | GIS FEE              | 7,556.00                          | 156.00                          | 7,500.00                          | 8,000.00                                  | 8,000.00                                  | 8,000.00                                 |
| 10-40-220                                | INSURANCE & BONDING  | 55,277.59                         | 33,722.56                       | 58,000.00                         | 79,000.00                                 | 79,000.00                                 | 79,000.00                                |
| 10-40-225                                | PERS UAL             | .00                               | .00                             | 45,000.00                         | 40,000.00                                 | 40,000.00                                 | 40,000.00                                |
| 10-40-240                                | SOFTWARE SUPPORT     | 5,730.96                          | 11,492.50                       | 6,000.00                          | 8,400.00                                  | 8,400.00                                  | 8,400.00                                 |
| 10-40-241                                | IT SERVICES          | .00                               | .00                             | 15,000.00                         | 16,000.00                                 | 16,000.00                                 | 16,000.00                                |
| 10-40-242                                | POSTAGE              | .00                               | 9,781.17                        | 9,000.00                          | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| 10-40-246                                | DISPATCH SERVICES    | 35,000.00                         | 35,000.00                       | 35,000.00                         | 35,000.00                                 | 35,000.00                                 | 35,000.00                                |
| 10-40-255                                | BANK FEES            | 4,962.95                          | 3,352.72                        | 2,500.00                          | 4,000.00                                  | 4,000.00                                  | 4,000.00                                 |
| 10-40-260                                | LEGAL SERVICES       | 49,612.22                         | 27,200.00                       | 40,000.00                         | 40,000.00                                 | 40,000.00                                 | 40,000.00                                |
| 10-40-262                                | AUDIT SERVICES       | 21,645.00                         | 24,639.00                       | 28,000.00                         | 28,000.00                                 | 28,000.00                                 | 28,000.00                                |
| 10-40-270                                | ELECTRICITY          | 8,296.85                          | 8,911.84                        | 9,000.00                          | 9,000.00                                  | 9,000.00                                  | 9,000.00                                 |
| 10-40-272                                | DUES & MEMBERSHIPS   | 3,072.41                          | 2,892.30                        | 3,300.00                          | 3,500.00                                  | 3,500.00                                  | 3,500.00                                 |
| 10-40-275                                | SOLID WASTE SERVICES | 1,512.89                          | 4,435.51                        | 2,500.00                          | 2,500.00                                  | 2,500.00                                  | 2,500.00                                 |
| 10-40-277                                | CITY HALL CUSTODIAL  | 5,132.24                          | 8,097.37                        | 7,500.00                          | 7,500.00                                  | 7,500.00                                  | 7,500.00                                 |
| 10-40-280                                | TELEPHONE ALL        | .00                               | 35,773.91                       | 20,000.00                         | 18,000.00                                 | 18,000.00                                 | 18,000.00                                |
| <b>Total MATERIALS AND SERVICES:</b>     |                      | 197,799.11                        | 205,454.88                      | 288,300.00                        | 308,900.00                                | 308,900.00                                | 308,900.00                               |
| <b>CONTINGENCY &amp; RESERVES</b>        |                      |                                   |                                 |                                   |   |   |  |
| 10-40-415                                | CONTINGENCY          | .00                               | .00                             | 25,500.00                         | 70,000.00                                 | 60,000.00                                 | 70,000.00                                |
| <b>Total CONTINGENCY &amp; RESERVES:</b> |                      | .00                               | .00                             | 25,500.00                         | 70,000.00                                 | 60,000.00                                 | 70,000.00                                |
| <b>CAPITAL OUTLAY</b>                    |                      |                                   |                                 |                                   |   |   |  |
| 10-40-510                                | NEW SERVER & LICENSI | 4,000.00                          | .00                             | 10,000.00                         | .00                                       | .00                                       | .00                                      |
| <b>Total CAPITAL OUTLAY:</b>             |                      | 4,000.00                          | .00                             | 10,000.00                         | .00                                       | .00                                       | .00                                      |
| <b>TRANSFERS OUT</b>                     |                      |                                   |                                 |                                   |   |   |  |
| 10-40-710                                | BLDG RESERVE         | .00                               | .00                             | 5,000.00                          | 5,000.00                                  | 5,000.00                                  | 5,000.00                                 |
| 10-40-711                                | NONINSURED/UNEMPLO   | 7,000.00                          | 7,000.00                        | 5,000.00                          | 5,000.00                                  | 5,000.00                                  | 5,000.00                                 |
| 10-40-714                                | PARKS RESERVE        | 6,000.00                          | 5,000.00                        | 5,000.00                          | 5,000.00                                  | 5,000.00                                  | 5,000.00                                 |
| 10-40-715                                | GF RESERVE           | 6,500.00                          | 6,500.00                        | 6,500.00                          | 6,500.00                                  | 6,500.00                                  | 6,500.00                                 |
| 10-40-716                                | FLEET REPLACE TRANS  | .00                               | 21,000.00                       | .00                               | .00                                       | .00                                       | .00                                      |
| <b>Total TRANSFERS OUT:</b>              |                      | 19,500.00                         | 39,500.00                       | 21,500.00                         | 21,500.00                                 | 21,500.00                                 | 21,500.00                                |
| <b>Total NON -DEPARTMENTAL:</b>          |                      | 221,299.11                        | 244,954.88                      | 345,300.00                        | 400,400.00                                | 390,400.00                                | 400,400.00                               |
| <b>CITY COUNCIL</b>                      |                      |                                   |                                 |                                   |   |   |  |
| <b>MATERIALS AND SERVICES</b>            |                      |                                   |                                 |                                   |   |   |  |
| 10-41-210                                | DUES/FEES/PRINTING   | 149.25                            | 186.00                          | 220.00                            | 220.00                                    | 220.00                                    | 220.00                                   |
| 10-41-220                                | MAYOR STIPEND        | 1,000.00                          | 1,200.00                        | 1,200.00                          | 1,200.00                                  | 1,200.00                                  | 1,200.00                                 |
| 10-41-225                                | COUNCIL STIPENDS     | 4,750.00                          | 5,490.00                        | 5,700.00                          | 5,700.00                                  | 5,700.00                                  | 5,700.00                                 |
| 10-41-230                                | WORKERS COMP         | 40.00                             | .00                             | 40.00                             | 65.00                                     | 65.00                                     | 65.00                                    |
| 10-41-231                                | COUNCIL TRAVEL       | 5,957.69                          | 3,093.90                        | 6,000.00                          | 6,000.00                                  | 6,000.00                                  | 6,000.00                                 |
| 10-41-235                                | MAYOR TRAVEL         | 1,016.26                          | 1,658.30                        | 1,200.00                          | 1,200.00                                  | 2,100.00                                  | 2,100.00                                 |
| 10-41-245                                | SUPPLIES             | 1,198.07                          | 1,778.72                        | 1,800.00                          | 1,800.00                                  | 1,800.00                                  | 1,800.00                                 |
| <b>Total MATERIALS AND SERVICES:</b>     |                      | 14,111.27                         | 13,406.92                       | 16,160.00                         | 16,185.00                                 | 17,085.00                                 | 17,085.00                                |

| Account Number                       | Account Title        | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--------------------------------------|----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>Total CITY COUNCIL:</b>           |                      | 14,111.27                         | 13,406.92                       | 16,160.00                         | 16,185.00                                 | 17,085.00                                 | 17,085.00                                |
| <b>MUNICIPAL COURT</b>               |                      |                                   |                                 |                                   |   |   |  |
| <b>PERSONNEL SERVICES</b>            |                      |                                   |                                 |                                   |   |   |  |
| 10-42-111                            | MUNI COURT JUDGE     | 4,690.00                          | 4,524.50                        | 7,000.00                          | 7,000.00                                  | 7,000.00                                  | 7,000.00                                 |
| 10-42-112                            | MUNI COURT CLERK     | 12,730.14                         | 23,476.72                       | 23,000.00                         | 24,000.00                                 | 24,000.00                                 | 24,000.00                                |
| 10-42-130                            | PERS                 | .00                               | .00                             | 2,770.00                          | .00                                       | .00                                       | .00                                      |
| 10-42-131                            | FICA                 | 1,332.69                          | 2,877.77                        | 2,300.00                          | 2,450.00                                  | 2,450.00                                  | 2,450.00                                 |
| 10-42-132                            | WORKERS COMP         | 60.00                             | 33.77                           | 60.00                             | 80.00                                     | 80.00                                     | 80.00                                    |
| 10-42-133                            | MEDICAL INSURANCE    | .00                               | 2,017.87                        | 5,000.00                          | .00                                       | .00                                       | .00                                      |
| 10-42-134                            | LIFE & LTD INSURANCE | .00                               | .00                             | 120.00                            | .00                                       | .00                                       | .00                                      |
| <b>Total PERSONNEL SERVICES:</b>     |                      | 18,812.83                         | 32,930.63                       | 40,250.00                         | 33,530.00                                 | 33,530.00                                 | 33,530.00                                |
| <b>MATERIALS AND SERVICES</b>        |                      |                                   |                                 |                                   |   |   |  |
| 10-42-210                            | DUES/PRINTING/FILING | 206.00                            | 370.00                          | 500.00                            | 500.00                                    | 500.00                                    | 500.00                                   |
| 10-42-215                            | UNIFORMS             | .00                               | .00                             | 250.00                            | 250.00                                    | 250.00                                    | 250.00                                   |
| 10-42-220                            | EQUIP O&M            | .00                               | .00                             | 550.00                            | .00                                       | .00                                       | .00                                      |
| 10-42-230                            | TRAVEL/TRAINING      | 2,457.77                          | 1,695.78                        | 3,000.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |
| 10-42-240                            | OFFICE SUPPLIES & EQ | 759.32                            | 995.26                          | 1,200.00                          | 1,000.00                                  | 1,000.00                                  | 1,000.00                                 |
| 10-42-250                            | CONTEMPT ENFORCEM    | .00                               | .00                             | 300.00                            | .00                                       | .00                                       | .00                                      |
| 10-42-285                            | BANK FEES            | .00                               | 393.64                          | 540.00                            | .00                                       | .00                                       | .00                                      |
| 10-42-290                            | CONTRACT SERVICES    | 591.99                            | 628.00                          | 700.00                            | 500.00                                    | 500.00                                    | 500.00                                   |
| <b>Total MATERIALS AND SERVICES:</b> |                      | 4,015.08                          | 4,082.88                        | 7,040.00                          | 5,250.00                                  | 5,250.00                                  | 5,250.00                                 |
| <b>Total MUNICIPAL COURT:</b>        |                      | 22,827.91                         | 37,013.31                       | 47,290.00                         | 38,780.00                                 | 38,780.00                                 | 38,780.00                                |
| <b>CITY MANAGEMENT</b>               |                      |                                   |                                 |                                   |   |   |  |
| <b>PERSONNEL SERVICES</b>            |                      |                                   |                                 |                                   |   |   |  |
| 10-43-111                            | AP CLERK             | 32,061.93                         | 30,620.40                       | 31,921.00                         | 32,407.00                                 | 32,407.00                                 | 32,407.00                                |
| 10-43-112                            | UTILITY/PAYROLL CLER | 3,830.43                          | 30,812.51                       | 30,673.00                         | 31,159.00                                 | 31,159.00                                 | 31,159.00                                |
| 10-43-113                            | CITY RECORDER/ADMIN  | 26,545.76                         | 38,401.67                       | 38,796.00                         | 39,395.00                                 | 39,395.00                                 | 39,395.00                                |
| 10-43-114                            | CITY ADMININSTRATOR  | 69,963.30                         | 65,440.00                       | 66,105.00                         | 67,094.00                                 | 67,094.00                                 | 67,094.00                                |
| 10-43-118                            | SUPPORT SPECIALIST   | .00                               | 5,888.61                        | 11,550.00                         | 12,300.00                                 | 12,300.00                                 | 12,300.00                                |
| 10-43-120                            | ADMINISTRATIVE SERVI | 11,803.27                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 10-43-130                            | PERS                 | 17,675.06                         | 22,812.95                       | 24,000.00                         | 25,250.00                                 | 25,250.00                                 | 25,250.00                                |
| 10-43-131                            | FICA                 | 11,620.74                         | 13,503.45                       | 13,400.00                         | 14,590.00                                 | 14,590.00                                 | 14,590.00                                |
| 10-43-132                            | WORKERS COMP         | 500.00                            | 156.63                          | 850.00                            | 1,000.00                                  | 1,000.00                                  | 1,000.00                                 |
| 10-43-133                            | MEDICAL INSURANCE    | 29,413.54                         | 55,087.88                       | 54,000.00                         | 55,000.00                                 | 55,000.00                                 | 55,000.00                                |
| 10-43-134                            | LIFE/LTD INSURANCE   | 439.64                            | 708.56                          | 400.00                            | 650.00                                    | 650.00                                    | 650.00                                   |
| 10-43-135                            | PERS UAL COSTS       | 9,196.22                          | 10,862.56                       | .00                               | .00                                       | .00                                       | .00                                      |
| <b>Total PERSONNEL SERVICES:</b>     |                      | 213,049.89                        | 274,295.22                      | 271,695.00                        | 278,845.00                                | 278,845.00                                | 278,845.00                               |
| <b>MATERIALS AND SERVICES</b>        |                      |                                   |                                 |                                   |   |   |  |
| 10-43-205                            | PLANNING EXPENSES    | 3,164.72                          | 2,789.10                        | 3,500.00                          | 3,500.00                                  | 3,500.00                                  | 3,500.00                                 |
| 10-43-210                            | DUES/SUBS/PRINTING   | 5,145.56                          | 2,613.74                        | 2,000.00                          | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 10-43-230                            | TRAVEL & TRAINING    | 8,008.04                          | 6,808.18                        | 5,000.00                          | 5,500.00                                  | 5,500.00                                  | 5,500.00                                 |
| 10-43-240                            | OFFICE SUPPLIES/EQUI | 5,762.35                          | 8,291.94                        | 7,000.00                          | 7,000.00                                  | 7,000.00                                  | 7,000.00                                 |
| 10-43-246                            | URBAN RENEWAL        | .00                               | 18,689.92                       | 5,500.00                          | .00                                       | .00                                       | .00                                      |
| 10-43-250                            | EQUIPMENT O & M      | 3,911.42                          | 3,482.44                        | 4,000.00                          | 4,000.00                                  | 4,000.00                                  | 4,000.00                                 |
| 10-43-255                            | TOWING FEES          | .00                               | 89.68                           | 500.00                            | 500.00                                    | 500.00                                    | 500.00                                   |
| 10-43-265                            | BUILDINGS & GROUNDS  | 3,884.53                          | 3,194.98                        | 4,000.00                          | 4,000.00                                  | 4,000.00                                  | 4,000.00                                 |
| 10-43-280                            | COMMUNICATIONS       | 4,429.84                          | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 10-43-285                            | MISC EXPENSES        | 259.00                            | 2,035.00                        | .00                               | .00                                       | .00                                       | .00                                      |

| Account Number                | Account Title                 | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|-------------------------------|-------------------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| 10-43-295                     | CONTRACT SERVICES             | 28,932.69                         | 18,590.25                       | 8,000.00                          | 8,000.00                                  | 8,000.00                                  | 8,000.00                                 |
|                               | Total MATERIALS AND SERVICES: | 63,498.15                         | 66,585.23                       | 39,500.00                         | 34,500.00                                 | 34,500.00                                 | 34,500.00                                |
|                               | Total CITY MANAGEMENT:        | 276,548.04                        | 340,880.45                      | 311,195.00                        | 313,345.00                                | 313,345.00                                | 313,345.00                               |
| <b>POLICE DEPARTMENT</b>      |                               |                                   |                                 |                                   |   |   |  |
| <b>PERSONNEL SERVICES</b>     |                               |                                   |                                 |                                   |   |   |  |
| 10-54-110                     | CHIEF 301                     | 64,673.89                         | 66,931.10                       | 64,579.00                         | 71,740.00                                 | 71,740.00                                 | 71,740.00                                |
| 10-54-111                     | OFFICER (304) VH              | 40,759.91                         | 42,503.38                       | 42,370.00                         | 44,495.00                                 | 44,495.00                                 | 44,495.00                                |
| 10-54-112                     | SR OFFICER (303) CK           | 42,296.08                         | 48,669.88                       | 46,717.00                         | 49,053.00                                 | 49,053.00                                 | 49,053.00                                |
| 10-54-113                     | OT SB/DUII \$4K GRANT         | .00                               | .00                             | 1,000.00                          | .00                                       | .00                                       | .00                                      |
| 10-54-114                     | SR OFFICER (302) PG           | 55,654.80                         | 58,356.05                       | 57,325.00                         | 57,325.00                                 | 57,325.00                                 | 57,325.00                                |
| 10-54-116                     | DME/OFFICE MGR                | 33,325.44                         | 38,032.22                       | 36,691.00                         | 41,912.00                                 | 41,912.00                                 | 41,912.00                                |
| 10-54-117                     | OT-CITY                       | 3,291.88                          | 7,933.29                        | 7,000.00                          | 7,000.00                                  | 7,000.00                                  | 7,000.00                                 |
| 10-54-118                     | ME DIFFERENTIAL               | .00                               | .00                             | 1,000.00                          | .00                                       | .00                                       | .00                                      |
| 10-54-120                     | OFFICER (306) TB              | 13,625.88                         | 37,114.31                       | 38,438.00                         | 40,352.00                                 | 40,352.00                                 | 40,352.00                                |
| 10-54-121                     | SERGEANT (305) TW             | 40,286.82                         | 41,127.16                       | 42,370.00                         | 51,980.00                                 | 51,980.00                                 | 51,980.00                                |
| 10-54-130                     | PERS                          | 35,710.32                         | 47,320.69                       | 40,000.00                         | 51,000.00                                 | 51,000.00                                 | 51,000.00                                |
| 10-54-131                     | FICA                          | 21,520.63                         | 25,698.43                       | 26,500.00                         | 28,900.00                                 | 28,900.00                                 | 28,900.00                                |
| 10-54-132                     | WORKMENS COMP (CIS)           | 14,459.95                         | 22,503.41                       | 26,000.00                         | 29,000.00                                 | 29,000.00                                 | 29,000.00                                |
| 10-54-133                     | MEDICAL INSURANCE             | 59,473.01                         | 91,605.41                       | 86,000.00                         | 88,500.00                                 | 88,500.00                                 | 88,500.00                                |
| 10-54-134                     | LIFE & LTD INSURANCE          | 687.44                            | 1,669.00                        | 1,500.00                          | 1,500.00                                  | 1,500.00                                  | 1,500.00                                 |
| 10-54-135                     | PERS UAL COSTS                | 12,891.70                         | 17,571.99                       | .00                               | .00                                       | .00                                       | .00                                      |
|                               | Total PERSONNEL SERVICES:     | 438,657.75                        | 547,036.32                      | 517,490.00                        | 562,757.00                                | 562,757.00                                | 562,757.00                               |
| <b>MATERIALS AND SERVICES</b> |                               |                                   |                                 |                                   |   |   |  |
| 10-54-210                     | DUES/PRINTING/FILING          | 1,341.47                          | 1,634.71                        | 2,200.00                          | 2,200.00                                  | 2,200.00                                  | 2,200.00                                 |
| 10-54-230                     | TRAVEL & TRAINING             | 3,758.90                          | 5,124.17                        | 6,500.00                          | 6,500.00                                  | 6,500.00                                  | 6,500.00                                 |
| 10-54-240                     | OFFICE SUPPLIES & EQ          | 4,398.83                          | 4,444.42                        | 8,000.00                          | 6,000.00                                  | 6,000.00                                  | 6,000.00                                 |
| 10-54-245                     | INVESTIGATIONS                | 98.12                             | 778.26                          | 1,000.00                          | 1,000.00                                  | 1,000.00                                  | 1,000.00                                 |
| 10-54-250                     | EQUIPMENT O & M               | 10,210.12                         | 8,303.24                        | 11,500.00                         | 11,500.00                                 | 11,500.00                                 | 11,500.00                                |
| 10-54-260                     | AMMUNITION                    | 2,655.73                          | 6,640.09                        | 3,000.00                          | 3,500.00                                  | 3,500.00                                  | 3,500.00                                 |
| 10-54-265                     | BUILDING & GROUNDS            | 438.97                            | 372.19                          | 600.00                            | 600.00                                    | 600.00                                    | 600.00                                   |
| 10-54-275                     | GARBAGE                       | 544.68                            | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 10-54-280                     | TELEPHONE                     | 3,690.21                          | 237.71                          | .00                               | .00                                       | .00                                       | .00                                      |
| 10-54-285                     | FUEL                          | 18,592.85                         | 17,311.84                       | 21,100.00                         | 22,000.00                                 | 22,000.00                                 | 22,000.00                                |
| 10-54-290                     | CMI SYSTEM - ALL FEES         | .00                               | 2,124.00                        | 3,500.00                          | 3,500.00                                  | 3,500.00                                  | 3,500.00                                 |
| 10-54-293                     | UNIFORMS                      | 3,165.83                          | 5,138.20                        | 4,000.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |
| 10-54-294                     | MISC PD DON EXPS              | 247.49                            | 30.67                           | 200.00                            | 200.00                                    | 200.00                                    | 200.00                                   |
| 10-54-295                     | CONTRACT SERVICES             | 6,919.40                          | 3,500.00                        | 2,000.00                          | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 10-54-298                     | LEXIPOL ANNUAL FEE            | 1,950.00                          | 2,950.00                        | 1,500.00                          | 1,500.00                                  | 1,500.00                                  | 1,500.00                                 |
|                               | Total MATERIALS AND SERVICES: | 58,012.60                         | 58,589.50                       | 65,100.00                         | 63,500.00                                 | 63,500.00                                 | 63,500.00                                |
| <b>CAPITAL OUTLAY</b>         |                               |                                   |                                 |                                   |   |   |  |
| 10-54-545                     | POLICE VEHICLE (FROM          | 35,585.21                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
|                               | Total CAPITAL OUTLAY:         | 35,585.21                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
|                               | Total POLICE DEPARTMENT:      | 532,255.56                        | 605,625.82                      | 582,590.00                        | 626,257.00                                | 626,257.00                                | 626,257.00                               |
| <b>FIRE DEPARTMENT</b>        |                               |                                   |                                 |                                   |   |   |  |
| <b>PERSONNEL SERVICES</b>     |                               |                                   |                                 |                                   |   |   |  |
| 10-55-110                     | FIRE CHIEF                    | 9,562.97                          | 9,833.02                        | 9,700.00                          | 9,850.00                                  | 9,850.00                                  | 9,850.00                                 |

| Account Number                       | Account Title        | 2011-12                | 2012-13              | 2013-14                | 2014-15                        | 2014-15                        | 2014-15                       |
|--------------------------------------|----------------------|------------------------|----------------------|------------------------|--------------------------------|--------------------------------|-------------------------------|
|                                      |                      | Prior year 2<br>Actual | Prior year<br>Actual | Current year<br>Budget | Future year<br>Proposed Budget | Future year<br>Approved Budget | Future year<br>Adopted Budget |
| 10-55-111                            | ASSISTANT FIRE CHIEF | 6,736.77               | 6,969.04             | 7,200.00               | 7,325.00                       | 7,325.00                       | 7,325.00                      |
| 10-55-131                            | FICA                 | 1,247.09               | 1,285.56             | 1,400.00               | 1,375.00                       | 1,375.00                       | 1,375.00                      |
| 10-55-132                            | WORKERS COMP         | 8,000.00               | 7,197.79             | 8,800.00               | 9,000.00                       | 9,000.00                       | 9,000.00                      |
| 10-55-134                            | LIFE INSURANCE       | 890.08                 | 268.81               | 1,000.00               | 1,600.00                       | 1,600.00                       | 1,600.00                      |
| Total PERSONNEL SERVICES:            |                      | 26,436.91              | 25,554.22            | 28,100.00              | 29,150.00                      | 29,150.00                      | 29,150.00                     |
| <b>MATERIALS AND SERVICES</b>        |                      |                        |                      |                        |                                |                                |                               |
| 10-55-210                            | DUES/PRINTING/FILING | .00                    | 368.00               | 400.00                 | 400.00                         | 400.00                         | 400.00                        |
| 10-55-215                            | FIRE ASSOCIATION     | 13,099.38              | 9,244.24             | 18,000.00              | 18,000.00                      | 24,000.00                      | 24,000.00                     |
| 10-55-230                            | TRAVEL & TRAINING    | 691.20                 | 1,775.93             | 1,500.00               | 1,500.00                       | 1,500.00                       | 1,500.00                      |
| 10-55-240                            | OFFICE SUPPLIES      | 75.00                  | 161.92               | 350.00                 | 300.00                         | 300.00                         | 300.00                        |
| 10-55-245                            | GBWFD FIRE EXPENSES  | 21,048.47              | 18,748.50            | 18,700.00              | 18,700.00                      | 18,700.00                      | 18,700.00                     |
| 10-55-250                            | EQUIPMENT O & M      | 5,400.78               | 5,495.82             | 6,000.00               | 6,000.00                       | 6,000.00                       | 6,000.00                      |
| 10-55-252                            | SMALL TOOLS & EQUIPM | 2,392.71               | 2,651.01             | 2,500.00               | 2,500.00                       | 2,500.00                       | 2,500.00                      |
| 10-55-265                            | BUILDING/GROUNDS O & | 187.01                 | .00                  | .00                    | .00                            | .00                            | .00                           |
| 10-55-280                            | TELEPHONE            | 1,259.33               | 1,576.32             | .00                    | .00                            | .00                            | .00                           |
| 10-55-285                            | FUEL                 | 45.00                  | 719.45               | 200.00                 | 1,000.00                       | 1,000.00                       | 1,000.00                      |
| 10-55-295                            | CONTRACT SERVICES    | 5,998.46               | 4,864.16             | 6,000.00               | 6,500.00                       | 6,500.00                       | 6,500.00                      |
| 10-55-298                            | PP EQUIPMENT         | 5,304.93               | 4,848.23             | 6,000.00               | 8,000.00                       | 8,000.00                       | 8,000.00                      |
| Total MATERIALS AND SERVICES:        |                      | 55,502.27              | 50,453.58            | 59,650.00              | 62,900.00                      | 68,900.00                      | 68,900.00                     |
| Total FIRE DEPARTMENT:               |                      | 81,939.18              | 76,007.80            | 87,750.00              | 92,050.00                      | 98,050.00                      | 98,050.00                     |
| <b>EMERGENCY MANAGEMENT SERVICES</b> |                      |                        |                      |                        |                                |                                |                               |
| <b>MATERIALS AND SERVICES</b>        |                      |                        |                      |                        |                                |                                |                               |
| 10-58-240                            | SUPPLIES/CUSTODIAL   | 334.93                 | .00                  | 500.00                 | 500.00                         | 500.00                         | 500.00                        |
| 10-58-260                            | FORD FOUNDATION EXP  | .00                    | 2.30                 | .00                    | .00                            | .00                            | .00                           |
| Total MATERIALS AND SERVICES:        |                      | 334.93                 | 2.30                 | 500.00                 | 500.00                         | 500.00                         | 500.00                        |
| Total EMERGENCY MANAGEMENT SERVICES: |                      | 334.93                 | 2.30                 | 500.00                 | 500.00                         | 500.00                         | 500.00                        |
| <b>PARKS DEPARTMENT</b>              |                      |                        |                      |                        |                                |                                |                               |
| <b>MATERIALS AND SERVICES</b>        |                      |                        |                      |                        |                                |                                |                               |
| 10-64-210                            | DUES/RINTING/FILING  | 280.13                 | .00                  | 100.00                 | 100.00                         | 100.00                         | 100.00                        |
| 10-64-240                            | SUPPLIES & EQUIPMENT | 260.57                 | .00                  | 500.00                 | 500.00                         | 500.00                         | 500.00                        |
| 10-64-250                            | EQUIPMENT O & M      | 484.00                 | 42.75                | 800.00                 | 800.00                         | 800.00                         | 800.00                        |
| 10-64-252                            | SMALL TOOLS/EQUIP    | 344.46                 | 44.98                | 500.00                 | 500.00                         | 500.00                         | 500.00                        |
| 10-64-265                            | BUILDING & GROUNDS   | 8,546.35               | 6,304.30             | 7,500.00               | 7,500.00                       | 7,500.00                       | 7,500.00                      |
| 10-64-270                            | ELECTRICITY          | 1,895.44               | 931.82               | 2,000.00               | 1,000.00                       | 1,000.00                       | 1,000.00                      |
| 10-64-275                            | GARBAGE              | 4,483.53               | 2,659.93             | 4,500.00               | 4,500.00                       | 4,500.00                       | 4,500.00                      |
| 10-64-290                            | POCKET PARK CONTRA   | .00                    | .00                  | 400.00                 | .00                            | .00                            | .00                           |
| 10-64-291                            | BUFFINGTON CONTRAC   | 17,061.29              | 30,785.00            | 30,000.00              | 30,000.00                      | 30,000.00                      | 30,000.00                     |
| 10-64-295                            | CONTRACT SERVICES    | 60.00                  | .00                  | .00                    | .00                            | .00                            | .00                           |
| Total MATERIALS AND SERVICES:        |                      | 33,415.77              | 40,768.78            | 46,300.00              | 44,900.00                      | 44,900.00                      | 44,900.00                     |
| <b>CAPITAL OUTLAY</b>                |                      |                        |                      |                        |                                |                                |                               |
| 10-64-530                            | SKATEPARK GRANT MAT  | 4,306.00               | .00                  | 50,000.00              | .00                            | 50,000.00                      | .00                           |
| 10-64-540                            | PARK CAPITAL OUTLAY  | 2,560.00               | .00                  | 16,000.00              | 8,000.00                       | 8,000.00                       | 8,000.00                      |
| 10-64-550                            | EAST BATHROOM RERO   | .00                    | 7,775.81             | .00                    | .00                            | .00                            | .00                           |

| Account Number | Account Title                   | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|----------------|---------------------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
|                | Total CAPITAL OUTLAY:           | 6,866.00                          | 7,775.81                        | 66,000.00                         | 8,000.00                                  | 58,000.00                                 | 8,000.00                                 |
|                | Total PARKS DEPARTMENT:         | 40,281.77                         | 48,544.59                       | 112,300.00                        | 52,900.00                                 | 102,900.00                                | 52,900.00                                |
|                | GENERAL FUND Revenue Total:     | 1,104,142.28                      | 1,231,468.13                    | 1,221,584.00                      | 1,251,682.00                              | 1,250,882.00                              | 1,250,882.00                             |
|                | GENERAL FUND Expenditure Total: | 1,189,597.77                      | 1,366,436.07                    | 1,503,085.00                      | 1,540,417.00                              | 1,587,317.00                              | 1,547,317.00                             |
|                | Net Total GENERAL FUND:         | 85,455.49-                        | 134,967.94-                     | 281,501.00-                       | 288,735.00-                               | 336,435.00-                               | 296,435.00-                              |

|                            |    |                  |
|----------------------------|----|------------------|
| GENERAL FUND REVENUE TOTAL | \$ | 1,250,882        |
| BEGINNING FUND BALANCE     | \$ | 500,000          |
|                            | \$ | <b>1,750,882</b> |

|                                |    |                  |
|--------------------------------|----|------------------|
| GENERAL FUND EXPENDITURE TOTAL | \$ | 1,547,317        |
| ENDING FUND BALANCE            | \$ | 203,565          |
|                                | \$ | <b>1,750,882</b> |

# Special Revenue Funds

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)]



**FUND: Streets**

The Street Department is responsible for the operation and maintenance of city owned streets. Not all streets within the city limits are city owned and maintained: Ellensburg Avenue (Hwy 101) is owned and maintained by the Oregon Department of Transportation. Most streets in Hunter Creek are still owned and maintained by Curry County.

**BUDGET COMMENTS:**

21-40-295 Contract Services has been increased in anticipation of a comprehensive culvert inventory.

21-40-610 Street Sweeper Loan is the beginning of pay back to the Sewer Reserve Fund for the loan to purchase the new street sweeper in FY 12-13.

No other major changes are proposed.



| Account Number                    | Account Title         | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|-----------------------------------|-----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>STREET TAX FUND</b>            |                       |                                   |                                 |                                   |   |   |  |
| <b>INTERGOVERNMENTAL</b>          |                       |                                   |                                 |                                   |   |   |  |
| 21-33-210                         | STATE GAS TAX         | 128,231.20                        | 124,102.45                      | 110,000.00                        | 120,000.00                                | 120,000.00                                | 120,000.00                               |
| Total INTERGOVERNMENTAL:          |                       | 128,231.20                        | 124,102.45                      | 110,000.00                        | 120,000.00                                | 120,000.00                                | 120,000.00                               |
| <b>MISCELLANEOUS REVENUE</b>      |                       |                                   |                                 |                                   |   |   |  |
| 21-36-100                         | INTEREST              | 438.42                            | 62.08                           | 100.00                            | 50.00                                     | 50.00                                     | 50.00                                    |
| 21-36-110                         | MISC RECEIPTS         | 660.00                            | .00                             | .00                               | 500.00                                    | 500.00                                    | 500.00                                   |
| Total MISCELLANEOUS REVENUE:      |                       | 1,098.42                          | 62.08                           | 100.00                            | 550.00                                    | 550.00                                    | 550.00                                   |
| <b>TRANSFERS IN</b>               |                       |                                   |                                 |                                   |   |   |  |
| 21-39-160                         | TRANS IN SCA          | .00                               | .00                             | 28,000.00                         | .00                                       | .00                                       | .00                                      |
| 21-39-165                         | TRANS IN SEWER RESE   | .00                               | 140,000.00                      | .00                               | .00                                       | .00                                       | .00                                      |
| Total TRANSFERS IN:               |                       | .00                               | 140,000.00                      | 28,000.00                         | .00                                       | .00                                       | .00                                      |
| <b>STREET TAX EXPENDITURES</b>    |                       |                                   |                                 |                                   |   |   |  |
| <b>PERSONNEL SERVICES</b>         |                       |                                   |                                 |                                   |   |   |  |
| 21-40-110                         | PW LEAD WORKER (DS)   | 21,228.55                         | 21,694.25                       | 21,843.00                         | 22,100.00                                 | 22,100.00                                 | 22,100.00                                |
| 21-40-130                         | PERS                  | 3,528.25                          | 4,075.06                        | 3,700.00                          | 4,200.00                                  | 4,200.00                                  | 4,200.00                                 |
| 21-40-131                         | FICA                  | 1,539.28                          | 1,566.34                        | 1,750.00                          | 1,800.00                                  | 1,800.00                                  | 1,800.00                                 |
| 21-40-132                         | WORKERS COMP          | 1,900.00                          | 2,560.74                        | 3,000.00                          | 4,000.00                                  | 4,000.00                                  | 4,000.00                                 |
| 21-40-133                         | MEDICAL INSURANCE     | 5,555.48                          | 6,467.56                        | 6,200.00                          | 8,200.00                                  | 8,200.00                                  | 8,200.00                                 |
| 21-40-134                         | LIFE & LTD INSURANCE  | 121.46                            | 131.22                          | 80.00                             | 200.00                                    | 200.00                                    | 200.00                                   |
| 21-40-135                         | PERS UAL COSTS        | 1,184.16                          | 1,608.99                        | .00                               | .00                                       | .00                                       | .00                                      |
| Total PERSONNEL SERVICES:         |                       | 35,057.18                         | 38,104.16                       | 36,573.00                         | 40,500.00                                 | 40,500.00                                 | 40,500.00                                |
| <b>MATERIALS AND SERVICES</b>     |                       |                                   |                                 |                                   |   |   |  |
| 21-40-210                         | DUES/PRINTING/FILING  | 103.86                            | 95.16                           | 200.00                            | 250.00                                    | 250.00                                    | 250.00                                   |
| 21-40-230                         | TRAVEL & TRAINING     | 485.46                            | .00                             | 500.00                            | 500.00                                    | 500.00                                    | 500.00                                   |
| 21-40-240                         | OFFICE EQUIPMENT AN   | 8.55                              | 59.69                           | 150.00                            | 150.00                                    | 150.00                                    | 150.00                                   |
| 21-40-250                         | EQUIPMENT O & M       | 2,547.75                          | 4,859.87                        | 8,000.00                          | 8,000.00                                  | 8,000.00                                  | 8,000.00                                 |
| 21-40-252                         | SMALL TOOLS & EQUIPM  | 592.70                            | 503.47                          | 1,000.00                          | 1,000.00                                  | 1,000.00                                  | 1,000.00                                 |
| 21-40-254                         | STREET SIGNS & FITTIN | 1,289.94                          | 3,349.53                        | 2,200.00                          | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 21-40-260                         | ROCK/OIL/MATERIALS    | 5,506.03                          | 7,798.73                        | 10,000.00                         | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| 21-40-261                         | STORM DRAIN O&M       | .00                               | 5,682.59                        | 3,500.00                          | 7,000.00                                  | 7,000.00                                  | 7,000.00                                 |
| 21-40-262                         | STREET ADDRESSING     | .00                               | .00                             | 200.00                            | 200.00                                    | 200.00                                    | 200.00                                   |
| 21-40-276                         | ST/TRAFFIC LIGHTS     | 10,109.53                         | 4,842.49                        | 9,000.00                          | 9,000.00                                  | 9,000.00                                  | 9,000.00                                 |
| 21-40-279                         | OSHA EXPENSES         | 1,000.00                          | 524.86                          | 1,000.00                          | 1,000.00                                  | 1,000.00                                  | 1,000.00                                 |
| 21-40-285                         | FUEL                  | 2,883.03                          | 4,381.91                        | 4,000.00                          | 6,000.00                                  | 6,000.00                                  | 6,000.00                                 |
| 21-40-295                         | CONTRACT SERVICES     | 1,186.09                          | 3,514.35                        | 2,000.00                          | 6,500.00                                  | 6,500.00                                  | 6,500.00                                 |
| Total MATERIALS AND SERVICES:     |                       | 25,712.94                         | 35,612.65                       | 41,750.00                         | 51,600.00                                 | 51,600.00                                 | 51,600.00                                |
| <b>CONTINGENCY &amp; RESERVES</b> |                       |                                   |                                 |                                   |   |   |  |
| 21-40-415                         | CONTINGENCY           | .00                               | .00                             | .00                               | 40,000.00                                 | 40,000.00                                 | 40,000.00                                |
| Total CONTINGENCY & RESERVES:     |                       | .00                               | .00                             | .00                               | 40,000.00                                 | 40,000.00                                 | 40,000.00                                |
| <b>CAPITAL OUTLAY</b>             |                       |                                   |                                 |                                   |   |   |  |
| 21-40-530                         | STREET CON/REPAIR     | 14,002.04                         | 17,380.09                       | 42,150.00                         | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| 21-40-536                         | 3RD STREET SIDEWALK   | 3,023.57                          | 28,009.58                       | 101,850.00                        | 50,000.00                                 | 50,000.00                                 | 50,000.00                                |

PROPOSED FISCAL YEAR 2014-2015 BUDGET  
 Period: 07/14

| Account Number                            | Account Title       | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|---|---------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| 21-40-540                                 | LARGE EQUIP PURCHAS | .00                               | 10,750.00                       | .00                               | .00                                       | .00                                       | .00                                      |
| 21-40-550                                 | STREET SWEEPER PUR  | .00                               | 139,485.00                      | .00                               | .00                                       | .00                                       | .00                                      |
| <b>Total CAPITAL OUTLAY:</b>              |                     | <b>17,025.61</b>                  | <b>195,624.67</b>               | <b>144,000.00</b>                 | <b>60,000.00</b>                          | <b>60,000.00</b>                          | <b>60,000.00</b>                         |
| <b>DEBT SERVICES</b>                      |                     |                                   |                                 |                                   |   |   |  |
| 21-40-610                                 | STREET SWEEP LOAN   | .00                               | .00                             | .00                               | 29,000.00                                 | 29,000.00                                 | 29,000.00                                |
| <b>Total DEBT SERVICES:</b>               |                     | <b>.00</b>                        | <b>.00</b>                      | <b>.00</b>                        | <b>29,000.00</b>                          | <b>29,000.00</b>                          | <b>29,000.00</b>                         |
| <b>TRANSFERS OUT</b>                      |                     |                                   |                                 |                                   |   |   |  |
| 21-40-711                                 | GENERAL INDIRECT    | 18,487.00                         | 18,628.00                       | 20,436.00                         | 21,821.00                                 | 21,821.00                                 | 21,821.00                                |
| 21-40-715                                 | CULVERT RESERVE     | .00                               | 15,000.00                       | 15,000.00                         | 15,000.00                                 | 15,000.00                                 | 15,000.00                                |
| <b>Total TRANSFERS OUT:</b>               |                     | <b>18,487.00</b>                  | <b>33,628.00</b>                | <b>35,436.00</b>                  | <b>36,821.00</b>                          | <b>36,821.00</b>                          | <b>36,821.00</b>                         |
| <b>Total STREET TAX EXPENDITURES:</b>     |                     | <b>96,282.73</b>                  | <b>302,969.48</b>               | <b>257,759.00</b>                 | <b>257,921.00</b>                         | <b>257,921.00</b>                         | <b>257,921.00</b>                        |
| <b>STREET TAX FUND Revenue Total:</b>     |                     | <b>129,329.62</b>                 | <b>264,164.53</b>               | <b>138,100.00</b>                 | <b>120,550.00</b>                         | <b>120,550.00</b>                         | <b>120,550.00</b>                        |
| <b>STREET TAX FUND Expenditure Total:</b> |                     | <b>96,282.73</b>                  | <b>302,969.48</b>               | <b>257,759.00</b>                 | <b>257,921.00</b>                         | <b>257,921.00</b>                         | <b>257,921.00</b>                        |
| <b>Net Total STREET TAX FUND:</b>         |                     | <b>33,046.89</b>                  | <b>38,804.95-</b>               | <b>119,659.00-</b>                | <b>137,371.00-</b>                        | <b>137,371.00-</b>                        | <b>137,371.00-</b>                       |

STREET FUND REVENUE TOTAL \$ 120,550  
 BEGINNING FUND BALANCE \$ 200,000  
**TOTAL \$ 320,550**

STREET FUND EXPENDITURE TOTAL \$ 257,921  
 ENDING FUND BALANCE \$ 62,629  
**TOTAL \$ 320,550**

## FUND: Promotions/Transient Room Tax

This fund receives revenue from a local 6% transient room tax. By state statute the funds shall be used for tourism promotion or tourism related facilities, city services, or finance or refinance debt for tourism related facilities. Currently the 6% is divided in the following manner:

- 5% to the lodging establishment for collecting and remitting the tax
- 20% to the city General Fund
- 75% to this fund for the above listed purposes

### BUDGET COMMENTS:

This fund makes up approximately 1.7% of the overall city budget. However, this fund draws more attention than the General, Water, or Sewer funds

combined. This may be due to the perceived "discretionary" status of the funds. The funds are not discretionary. ORS 320.300 and 320.345-350 are very specific how the funds may be spent. The City Budget Committee approves the appropriations within this fund and the Tax Administrator (City Administrator) makes the individual line item expenditures.

A portion of the tax funds are used to operate and maintain the Visitor Center at Southbeach Park. In 2012 the Tax Administrator implemented a marketing plan for the community for the first time since 2002. Dramatic improvements in taxable rent and occupancy rates have been realized in the past 18 months.

Several expenditures within the Marketing and Promotional Expenditures have been reduced in an effort to increase cash carry over. The Visitor Center bond was paid off in 2012 which depleted cash reserves.



#### DAY 1

##### Do any one of these Items in a Day:

- Beachcombing
- Agate or sand dollar hunting on the beach
- Jerry's Rogue Jets!
- Prehistoric Gardens!



- Guided fishing trip on the Rogue River or the Pacific
- Explore the Port of Gold Beach and see the sunken 1880 ship the Mary D. Hume and visit Jerry's Museum
- Visit the Curry County Historic Museum

- Visit historic Indian Creek Fish Hatchery
- Tidepooling
- Crabbing
- Horseback riding on the beach
- Golf Cedar Bend
- Hike! 2 easy, short hikes near the Rogue River: The Myrtlewood Trail (largest Myrtlewood Tree in Oregon) and the Shrader Old Growth Trail



#### DAY 4

##### Any of Day One, Two, and Three Plus:

- Drive north and visit the West Coast Game Park
- Golf Bandon Dunes

#### DAY 2

##### Any of Day One Plus:

- Head North to the Cape Blanco Lighthouse-furthest point west in the continental US!
- Visit historic Hughes House on the way to the lighthouse
- Visit the Elk River Fish Hatchery east of Port Orford
- Head South for a great drive through the Redwoods
- More hiking! River or coastal-check out the trails at our Visitor Center



#### DAY 3

##### Any of Day One and Two Plus:

- Visit the community of Agness on the Scenic portion of the Wild Rogue River and have lunch at any of three upriver lodges—you can even stay the night!
- Whitewater rafting or kayaking



#### DAY 5

- ##### Five Days or More:
- Do It All!

| Account Number                       | Account Title         | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--------------------------------------|-----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>COMMUNITY PROMOTION FUND</b>      |                       |                                   |                                 |                                   |   |   |  |
| <b>TRANSIENT ROOM TAX</b>            |                       |                                   |                                 |                                   |   |   |  |
| 24-32-140                            | ROOM TAX              | 216,982.74                        | 207,608.61                      | 250,000.00                        | 250,000.00                                | 250,000.00                                | 250,000.00                               |
| Total TRANSIENT ROOM TAX:            |                       | 216,982.74                        | 207,608.61                      | 250,000.00                        | 250,000.00                                | 250,000.00                                | 250,000.00                               |
| <b>MISCELLANEOUS REVENUE</b>         |                       |                                   |                                 |                                   |   |   |  |
| 24-36-100                            | INTEREST              | 152.07                            | 9.30                            | 50.00                             | .00                                       | .00                                       | .00                                      |
| 24-36-110                            | MISC REVENUE          | 5,889.10                          | .00                             | .00                               | 500.00                                    | 500.00                                    | 500.00                                   |
| Total MISCELLANEOUS REVENUE:         |                       | 6,041.17                          | 9.30                            | 50.00                             | 500.00                                    | 500.00                                    | 500.00                                   |
| <b>EXPENDITURE AND REQUIREMENTS</b>  |                       |                                   |                                 |                                   |   |   |  |
| <b>PERSONNEL SERVICES</b>            |                       |                                   |                                 |                                   |   |   |  |
| 24-40-110                            | VC STAFF              | 18,923.69                         | 33,198.64                       | 41,794.00                         | 45,614.00                                 | 45,614.00                                 | 45,614.00                                |
| 24-40-111                            | VC MANAGER            | 31,125.38                         | 35,473.38                       | 29,500.00                         | 30,551.04                                 | 30,551.04                                 | 30,551.04                                |
| 24-40-112                            | EXEC DIRECTOR         | 35,610.00                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 24-40-130                            | PERS                  | 8,475.03                          | 5,319.82                        | 4,000.00                          | 4,000.00                                  | 4,000.00                                  | 4,000.00                                 |
| 24-40-131                            | FICA                  | 6,150.93                          | 5,435.47                        | 5,665.00                          | 6,200.00                                  | 6,200.00                                  | 6,200.00                                 |
| 24-40-132                            | WORKERS COMP          | 300.00                            | 61.91                           | 300.00                            | 350.00                                    | 350.00                                    | 350.00                                   |
| 24-40-133                            | MEDICAL INSURANCE     | 8,358.14                          | 7,394.77                        | 7,206.00                          | 7,200.00                                  | 7,200.00                                  | 7,200.00                                 |
| 24-40-134                            | LIFE & LTD            | 209.52                            | 132.84                          | 200.00                            | 200.00                                    | 200.00                                    | 200.00                                   |
| 24-40-135                            | PERS UAL COSTS        | 3,290.32                          | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| Total PERSONNEL SERVICES:            |                       | 112,443.01                        | 87,016.83                       | 88,665.00                         | 94,115.04                                 | 94,115.04                                 | 94,115.04                                |
| <b>MARKETING AND PROMOTIONAL EXP</b> |                       |                                   |                                 |                                   |   |   |  |
| 24-40-210                            | ASSOCIATION DUES      | 1,925.00                          | 1,887.00                        | 2,500.00                          | 2,100.00                                  | 2,100.00                                  | 2,100.00                                 |
| 24-40-212                            | EVENT SUPPORT         | 18,330.64                         | 40,943.65                       | 30,000.00                         | 15,000.00                                 | 15,000.00                                 | 15,000.00                                |
| 24-40-213                            | PRINTED MATERIAL      | 15,841.64                         | 8,490.27                        | 15,000.00                         | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 24-40-214                            | BROCHURE DISTRIBUTI   | 11,293.04                         | 12,946.97                       | 2,500.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |
| 24-40-215                            | TRADE SHOWS           | 17,805.36                         | 12,985.61                       | 13,000.00                         | 12,000.00                                 | 12,000.00                                 | 12,000.00                                |
| 24-40-216                            | MAGAZINES             | 9,852.50                          | 11,715.76                       | 6,500.00                          | .00                                       | .00                                       | .00                                      |
| 24-40-217                            | PRINT ADS             | 6,528.60                          | 22,802.96                       | 20,000.00                         | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 24-40-218                            | OUTDOOR ADS           | 6,845.93                          | .00                             | 4,000.00                          | 4,000.00                                  | 4,000.00                                  | 4,000.00                                 |
| 24-40-220                            | RADIO ADS             | 2,415.00                          | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 24-40-221                            | TELEVISION ADS        | 12,492.50                         | 17,220.61                       | 10,000.00                         | 15,000.00                                 | 15,000.00                                 | 15,000.00                                |
| 24-40-222                            | CONTRACT SERVICES     | .00                               | 47,783.28                       | 61,000.00                         | 52,000.00                                 | 52,000.00                                 | 52,000.00                                |
| 24-40-223                            | INTERNET/DIGITAL MEDI | 1,088.53                          | 22,694.72                       | 20,000.00                         | 20,000.00                                 | 20,000.00                                 | 20,000.00                                |
| 24-40-225                            | TRAVEL                | 194.49                            | 7,878.85                        | 5,000.00                          | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 24-40-272                            | PRO/GRAPHIC SERVICE   | 11,557.33                         | 13,300.18                       | 10,000.00                         | 12,000.00                                 | 12,000.00                                 | 12,000.00                                |
| 24-40-285                            | FUEL                  | 1,241.27                          | .00                             | 500.00                            | 500.00                                    | 500.00                                    | 500.00                                   |
| Total MARKETING AND PROMOTIONAL EXP: |                       | 117,411.83                        | 220,649.86                      | 200,000.00                        | 141,600.00                                | 141,600.00                                | 141,600.00                               |
| <b>CONTINGENCY &amp; RESERVES</b>    |                       |                                   |                                 |                                   |   |   |  |
| 24-40-415                            | CONTINGENCY           | .00                               | .00                             | 10,000.00                         | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| Total CONTINGENCY & RESERVES:        |                       | .00                               | .00                             | 10,000.00                         | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| <b>VC OPERATING EXPENSES</b>         |                       |                                   |                                 |                                   |   |   |  |
| 24-40-510                            | SUPPLIES & EQUIPMENT  | 13,465.83                         | 16,236.21                       | 8,000.00                          | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| 24-40-515                            | POSTAGE               | 6,282.17                          | 4,424.37                        | 6,500.00                          | 6,000.00                                  | 6,000.00                                  | 6,000.00                                 |
| 24-40-525                            | BUILDING & GROUNDS    | 7,884.01                          | 7,637.58                        | 7,000.00                          | 9,600.00                                  | 9,600.00                                  | 9,600.00                                 |

City of Gold Beach

PROPOSED FISCAL YEAR 2014-2015 BUDGET

Period: 07/14

| Account Number                              | Account Title | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|---|---------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| 24-40-530                                   | MISCELLANEOUS | 19.00-                            | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| Total VC OPERATING EXPENSES:                |               | 27,613.01                         | 28,298.16                       | 21,500.00                         | 25,600.00                                 | 25,600.00                                 | 25,600.00                                |
| Total EXPENDITURE AND REQUIREMENTS:         |               | 257,467.85                        | 335,964.85                      | 320,165.00                        | 271,315.04                                | 271,315.04                                | 271,315.04                               |
| COMMUNITY PROMOTION FUND Revenue Total:     |               | 223,023.91                        | 207,617.91                      | 250,050.00                        | 250,500.00                                | 250,500.00                                | 250,500.00                               |
| COMMUNITY PROMOTION FUND Expenditure Total: |               | 257,467.85                        | 335,964.85                      | 320,165.00                        | 271,315.04                                | 271,315.04                                | 271,315.04                               |
| Net Total COMMUNITY PROMOTION FUND:         |               | 34,443.94-                        | 128,346.94-                     | 70,115.00-                        | 20,815.04-                                | 20,815.04-                                | 20,815.04-                               |

|                          |           |                |
|--------------------------|-----------|----------------|
| PROMO FUND REVENUE TOTAL | \$        | 250,050        |
| BEGINNING FUND BALANCE   | \$        | 50,000         |
| <b>TOTAL</b>             | <b>\$</b> | <b>300,050</b> |

|                              |           |                |
|------------------------------|-----------|----------------|
| PROMO FUND EXPENDITURE TOTAL | \$        | 271,315        |
| ENDING FUND BALANCE          | \$        | 29,185         |
| <b>TOTAL</b>                 | <b>\$</b> | <b>300,500</b> |

**FUND: State Revenue Sharing**

Funding for State Revenue Sharing is received from the state through the Oregon Liquor Control Commission (OLCC) to support operations in cities and counties that elect to receive the funds. Receipt, use, and administration of SRS funds are regulated under ORS 221.770. Funds can be used for specific purposes such as police, fire, planning, or to offset other General Fund expenses. Historically the City has used these funds to purchase police vehicles. The funds are receipted into this funds and then passed through to the Fleet Replacement Reserve Fund.

***Budget Comments:***

Last year the funds were used to purchase a new vehicle for the Public Works Department. This year the funds will be used to replace our oldest police cruiser.



| Account Number                                | Account Title       | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|---|---------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>STATE REVENUE SHARING FUND</b>             |                     |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>                  |                     |                                   |                                 |                                   |   |   |  |
| 51-36-100                                     | INTEREST            | 35.24                             | 3.07                            | 20.00                             | .00                                       | .00                                       | .00                                      |
| 51-36-150                                     | ST REVENUE SHARING  | 18,478.73                         | 19,803.66                       | 20,000.00                         | 20,000.00                                 | 20,000.00                                 | 20,000.00                                |
| Total MISCELLANEOUS REVENUE:                  |                     | 18,513.97                         | 19,806.73                       | 20,020.00                         | 20,000.00                                 | 20,000.00                                 | 20,000.00                                |
| <b>EXPENDITURES &amp; REQUIREMENTS</b>        |                     |                                   |                                 |                                   |   |   |  |
| <b>Category: 3</b>                            |                     |                                   |                                 |                                   |   |   |  |
| 51-40-315                                     | EXPENDITURE RESERVE | .00                               | .00                             | .00                               | 7,144.00                                  | 7,144.00                                  | 7,144.00                                 |
| Total Category: 3:                            |                     | .00                               | .00                             | .00                               | 7,144.00                                  | 7,144.00                                  | 7,144.00                                 |
| <b>TRANSFERS OUT</b>                          |                     |                                   |                                 |                                   |   |   |  |
| 51-40-545                                     | FLEET REPLACEMENT   | 34,550.00                         | 18,000.00                       | 20,000.00                         | 20,000.00                                 | 20,000.00                                 | 20,000.00                                |
| Total TRANSFERS OUT:                          |                     | 34,550.00                         | 18,000.00                       | 20,000.00                         | 20,000.00                                 | 20,000.00                                 | 20,000.00                                |
| Total EXPENDITURES & REQUIREMENTS:            |                     | 34,550.00                         | 18,000.00                       | 20,000.00                         | 27,144.00                                 | 27,144.00                                 | 27,144.00                                |
| STATE REVENUE SHARING FUND Revenue Total:     |                     | 18,513.97                         | 19,806.73                       | 20,020.00                         | 20,000.00                                 | 20,000.00                                 | 20,000.00                                |
| STATE REVENUE SHARING FUND Expenditure Total: |                     | 34,550.00                         | 18,000.00                       | 20,000.00                         | 27,144.00                                 | 27,144.00                                 | 27,144.00                                |
| Net Total STATE REVENUE SHARING FUND:         |                     | 16,036.03-                        | 1,806.73                        | 20.00                             | 7,144.00-                                 | 7,144.00-                                 | 7,144.00-                                |

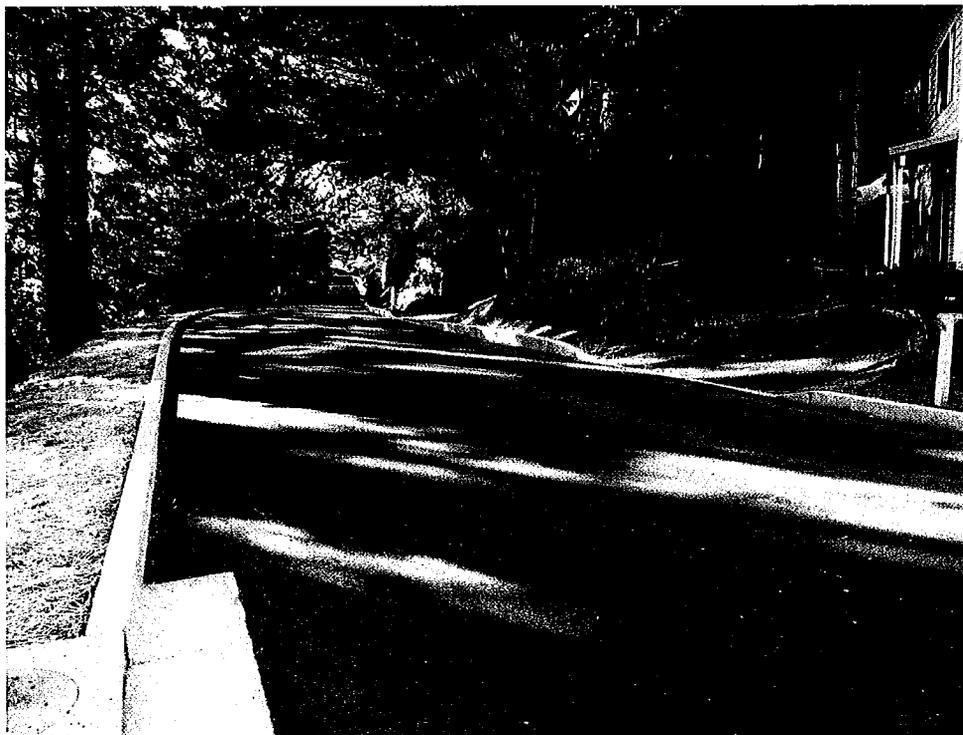
## **FUND: Special City Allotment**

The Legislature mandated \$1 million in state gas taxes to be distributed annually among cities with populations of less than 5,000. ODOT sets the distribution and dollar amount by agreement with the League of Oregon Cities. Half of the funds come from the cities' share of gas tax revenues and half comes from ODOT's share of the State Highway Fund. Locals can receive one-half the maximum \$25,000 grant amount, up front, with final payment due upon completion of the project. Payments are included in the expenditure budget for Local Government in the Highway Program. (Note: A similar program exists for small counties. However, funds are transferred directly and are not contained as a budget expenditure.)

source: <http://www.oregon.gov/ODOT/HWY/LGS/funding.shtml>

### ***Budget Comments:***

The City applied for \$50K in funding from ODOT for the 3rd Street sidewalk to the library. The SCA grant was approved by ODOT in December 2012. The City has \$50K matching in the Street Fund for the work. Unfortunately the sidewalk project has been slow going for many different reasons. We hope to wrap this project up this summer!



| Account Number                               | Account Title       | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|---------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>SMALL CITY ALLOTMENT FUND</b>             |                     |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>                 |                     |                                   |                                 |                                   |   |   |  |
| 54-36-100                                    | INTEREST            | 50.34                             | 9.30                            | 40.00                             | .00                                       | .00                                       | .00                                      |
| Total MISCELLANEOUS REVENUE:                 |                     | 50.34                             | 9.30                            | 40.00                             | .00                                       | .00                                       | .00                                      |
| <b>SMALL CITY ALLOTMENT PROJECT</b>          |                     |                                   |                                 |                                   |   |   |  |
| 54-37-100                                    | SCA GRANT FUNDS     | .00                               | .00                             | .00                               | 50,000.00                                 | 50,000.00                                 | 50,000.00                                |
| Total SMALL CITY ALLOTMENT PROJECT:          |                     | .00                               | .00                             | .00                               | 50,000.00                                 | 50,000.00                                 | 50,000.00                                |
| <b>EXPENDITURES &amp; REQUIREMENTS</b>       |                     |                                   |                                 |                                   |   |   |  |
| <b>CAPITAL OUTLAY</b>                        |                     |                                   |                                 |                                   |   |   |  |
| 54-40-520                                    | CONSTRUCTION SCA GR | .00                               | .00                             | 50,000.00                         | 50,000.00                                 | 50,000.00                                 | 50,000.00                                |
| Total CAPITAL OUTLAY:                        |                     | .00                               | .00                             | 50,000.00                         | 50,000.00                                 | 50,000.00                                 | 50,000.00                                |
| <b>TRANSFERS OUT</b>                         |                     |                                   |                                 |                                   |   |   |  |
| 54-40-720                                    | TRANSFER OUT TO STR | .00                               | .00                             | 28,000.00                         | .00                                       | .00                                       | .00                                      |
| Total TRANSFERS OUT:                         |                     | .00                               | .00                             | 28,000.00                         | .00                                       | .00                                       | .00                                      |
| Total EXPENDITURES & REQUIREMENTS:           |                     | .00                               | .00                             | 78,000.00                         | 50,000.00                                 | 50,000.00                                 | 50,000.00                                |
| SMALL CITY ALLOTMENT FUND Revenue Total:     |                     | 50.34                             | 9.30                            | 40.00                             | 50,000.00                                 | 50,000.00                                 | 50,000.00                                |
| SMALL CITY ALLOTMENT FUND Expenditure Total: |                     | .00                               | .00                             | 78,000.00                         | 50,000.00                                 | 50,000.00                                 | 50,000.00                                |
| Net Total SMALL CITY ALLOTMENT FUND:         |                     | 50.34                             | 9.30                            | 77,960.00-                        | .00                                       | .00                                       | .00                                      |

**Fund: 911 Fund (CLOSED)**

*From FY 2011-2012 Budget:*

*In previous years, funding to pay for 911 dispatch services (which is a pass-through to the County) was budgeted in the General Fund. According to a letter from the Oregon Department of Revenue (dated November 22, 2010) state statute stipulates that these funds, since they are dedicated revenue, cannot be included within the General Fund (even if the funds pass through to another jurisdiction). These funds must be accounted for in a separate fund.*

Fiscal year 11-12 a separate Reserve Fund was established for the 911 revenue. The monies are still passed to the County which provides 911 services to the citizens of the City.

A letter was received from the Oregon Office of Emergency Management (dated March 29, 2012) stating that beginning January 1, 2013 the City would no longer receive the revenue. Curry County is the City's Public Safety Answering Point (PSAP). Those monies will now go directly to the County.

***Budget Comments:***

This fund ended in FY 12-13. All 911 tax dollars go directly to the County now.

| Account Number                         | Account Title        | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>911 FUND</b>                        |                      |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>           |                      |                                   |                                 |                                   |   |   |  |
| 55-36-100                              | INTEREST             | 2.71                              | .53                             | .00                               | .00                                       | .00                                       | .00                                      |
| 55-36-150                              | 911 SHARED REVENUE   | 11,024.04                         | 2,733.88                        | .00                               | .00                                       | .00                                       | .00                                      |
| Total MISCELLANEOUS REVENUE:           |                      | 11,026.75                         | 2,734.41                        | .00                               | .00                                       | .00                                       | .00                                      |
| <b>EXPENDITURES &amp; REQUIREMENTS</b> |                      |                                   |                                 |                                   |   |   |  |
| <b>Category: 5</b>                     |                      |                                   |                                 |                                   |   |   |  |
| 55-40-540                              | 911 PASS-THRU TO COU | 8,255.01                          | 5,505.86                        | .00                               | .00                                       | .00                                       | .00                                      |
| Total Category: 5:                     |                      | 8,255.01                          | 5,505.86                        | .00                               | .00                                       | .00                                       | .00                                      |
| Total EXPENDITURES & REQUIREMENTS:     |                      | 8,255.01                          | 5,505.86                        | .00                               | .00                                       | .00                                       | .00                                      |
| 911 FUND Revenue Total:                |                      | 11,026.75                         | 2,734.41                        | .00                               | .00                                       | .00                                       | .00                                      |
| 911 FUND Expenditure Total:            |                      | 8,255.01                          | 5,505.86                        | .00                               | .00                                       | .00                                       | .00                                      |
| Net Total 911 FUND:                    |                      | 2,771.74                          | 2,771.45-                       | .00                               | .00                                       | .00                                       | .00                                      |

# Capital Projects Funds

A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352(1)]



**FUND: Inflow & Infiltration (I & I) Fund**

The I & I Corrections Fund is for projects to reduce the amount of storm water infiltrating the City's sewer system (which over burdens our sewer treatment plant). I&I corrections are required as part of the City's commitment to the state and federal funding agencies for our Wastewater Treatment Facility upgrade.

***Budget Comments:***

CAPITAL OUTLAY

\$40K is proposed for more cleaning and video inspection of the sewer lines following recommendations received after the flow-poke.

| Account Number                         | Account Title         | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|-----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>I&amp;I CORRECTION FUND</b>         |                       |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>           |                       |                                   |                                 |                                   |   |   |  |
| 63-36-100                              | INTEREST              | 286.11                            | 44.14                           | 50.00                             | 50.00                                     | 50.00                                     | 50.00                                    |
| Total MISCELLANEOUS REVENUE:           |                       | 286.11                            | 44.14                           | 50.00                             | 50.00                                     | 50.00                                     | 50.00                                    |
| <b>EXPENDITURES &amp; REQUIREMENTS</b> |                       |                                   |                                 |                                   |   |   |  |
| <b>CONTINGENCY</b>                     |                       |                                   |                                 |                                   |   |   |  |
| 63-40-415                              | CONTINGENCY           | .00                               | .00                             | 50,000.00                         | 30,000.00                                 | 30,000.00                                 | 30,000.00                                |
| Total CONTINGENCY:                     |                       | .00                               | .00                             | 50,000.00                         | 30,000.00                                 | 30,000.00                                 | 30,000.00                                |
| <b>CAPITAL OUTLAY</b>                  |                       |                                   |                                 |                                   |   |   |  |
| 63-40-560                              | I&I CORRECTION CAPITA | 420.00                            | 34,830.80                       | 40,000.00                         | 40,000.00                                 | 40,000.00                                 | 40,000.00                                |
| Total CAPITAL OUTLAY:                  |                       | 420.00                            | 34,830.80                       | 40,000.00                         | 40,000.00                                 | 40,000.00                                 | 40,000.00                                |
| <b>TRANSFERS OUT</b>                   |                       |                                   |                                 |                                   |   |   |  |
| 63-40-715                              | TRANSFER OUT TO GEN   | 13,541.00                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| Total TRANSFERS OUT:                   |                       | 13,541.00                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| Total EXPENDITURES & REQUIREMENTS:     |                       | 13,961.00                         | 34,830.80                       | 90,000.00                         | 70,000.00                                 | 70,000.00                                 | 70,000.00                                |
| I&I CORRECTION FUND Revenue Total:     |                       | 286.11                            | 44.14                           | 50.00                             | 50.00                                     | 50.00                                     | 50.00                                    |
| I&I CORRECTION FUND Expenditure Total: |                       | 13,961.00                         | 34,830.80                       | 90,000.00                         | 70,000.00                                 | 70,000.00                                 | 70,000.00                                |
| Net Total I&I CORRECTION FUND:         |                       | 13,674.89-                        | 34,786.66-                      | 89,950.00-                        | 69,950.00-                                | 69,950.00-                                | 69,950.00-                               |

|                                     |           |                |
|-------------------------------------|-----------|----------------|
| I & I CORRECTION FUND REVENUE TOTAL | \$        | 50             |
| BEGINNING FUND BALANCE              | \$        | 109,988        |
| <b>TOTAL</b>                        | <b>\$</b> | <b>110,038</b> |

|   |           |                |
|---|-----------|----------------|
| I & I CORRECTION FUND EXPENDITURE TOTAL | \$        | 70,000         |
| ENDING FUND BALANCE                     | \$        | 40,038         |
| <b>TOTAL</b>                            | <b>\$</b> | <b>110,038</b> |

**FUND: Wastewater Treatment Plant Construction Fund**

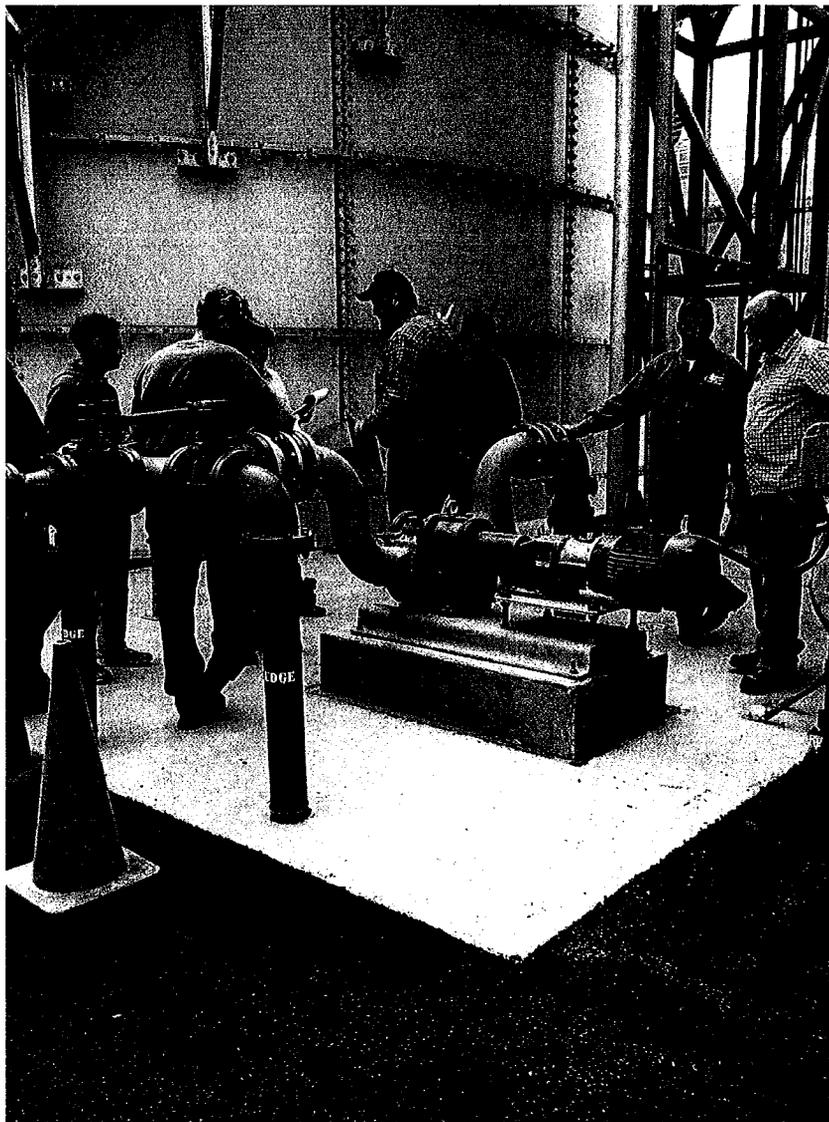
This fund was created for FY 2011-2012 to separate the WWTP construction activities from the Sewer Reserve Fund.

The bid was awarded for the plant construction in October of 2011.

Construction began in December 2011. The plant itself is complete but we were awarded additional funds from USDA to replace the two sewer pump stations in Hunter Creek. That work will occur summer of 2014.

***Budget Comments:***

No major changes are proposed.



| Account Number                           | Account Title      | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|--------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>WWTP IMPROVEMENT FUND</b>             |                    |                                   |                                 |                                   |   |   |  |
| <b>INTERGOVERNMENTAL</b>                 |                    |                                   |                                 |                                   |   |   |  |
| 65-33-160                                | LOAN DISBURSEMENTS | 2,396,032.00                      | 6,006,852.00                    | 3,000,000.00                      | 2,000,000.00                              | 2,000,000.00                              | 2,000,000.00                             |
| Total INTERGOVERNMENTAL:                 |                    | 2,396,032.00                      | 6,006,852.00                    | 3,000,000.00                      | 2,000,000.00                              | 2,000,000.00                              | 2,000,000.00                             |
| <b>MISCELLANEOUS REVENUE</b>             |                    |                                   |                                 |                                   |   |   |  |
| 65-36-100                                | INTEREST           | 676.50                            | 176.14                          | 95.00                             | 195.00                                    | 195.00                                    | 195.00                                   |
| Total MISCELLANEOUS REVENUE:             |                    | 676.50                            | 176.14                          | 95.00                             | 195.00                                    | 195.00                                    | 195.00                                   |
| <b>TRANSFERS IN</b>                      |                    |                                   |                                 |                                   |   |   |  |
| 65-39-100                                | SEWER RESERVE      | 969,730.00                        | .00                             | 444,000.00                        | 444,000.00                                | 444,000.00                                | 444,000.00                               |
| Total TRANSFERS IN:                      |                    | 969,730.00                        | .00                             | 444,000.00                        | 444,000.00                                | 444,000.00                                | 444,000.00                               |
| <b>EXPENDITURES &amp; REQUIREMENTS</b>   |                    |                                   |                                 |                                   |   |   |  |
| <b>CONTINGENCY</b>                       |                    |                                   |                                 |                                   |   |   |  |
| 65-40-415                                | CONTINGENCY        | .00                               | .00                             | 1,704,095.00                      | 1,674,665.00                              | 1,674,665.00                              | 1,674,665.00                             |
| Total CONTINGENCY:                       |                    | .00                               | .00                             | 1,704,095.00                      | 1,674,665.00                              | 1,674,665.00                              | 1,674,665.00                             |
| <b>CAPITAL OUTLAY</b>                    |                    |                                   |                                 |                                   |   |   |  |
| 65-40-530                                | CONSTRUCTION COSTS | 3,914,174.85                      | 4,514,525.46                    | 1,500,000.00                      | 1,500,000.00                              | 1,500,000.00                              | 1,500,000.00                             |
| 65-40-560                                | ADMINISTRATION     | 35,246.00                         | 21,500.00                       | 90,000.00                         | 60,000.00                                 | 60,000.00                                 | 60,000.00                                |
| 65-40-570                                | ENGINEERING        | 287,030.19                        | 288,098.90                      | 150,000.00                        | 150,000.00                                | 150,000.00                                | 150,000.00                               |
| Total CAPITAL OUTLAY:                    |                    | 4,236,451.04                      | 4,824,124.36                    | 1,740,000.00                      | 1,710,000.00                              | 1,710,000.00                              | 1,710,000.00                             |
| Total EXPENDITURES & REQUIREMENTS:       |                    | 4,236,451.04                      | 4,824,124.36                    | 3,444,095.00                      | 3,384,665.00                              | 3,384,665.00                              | 3,384,665.00                             |
| WWTP IMPROVEMENT FUND Revenue Total:     |                    | 3,366,438.50                      | 6,007,028.14                    | 3,444,095.00                      | 2,444,195.00                              | 2,444,195.00                              | 2,444,195.00                             |
| WWTP IMPROVEMENT FUND Expenditure Total: |                    | 4,236,451.04                      | 4,824,124.36                    | 3,444,095.00                      | 3,384,665.00                              | 3,384,665.00                              | 3,384,665.00                             |
| Net Total WWTP IMPROVEMENT FUND:         |                    | 870,012.54-                       | 1,182,903.78                    | .00                               | 940,470.00-                               | 940,470.00-                               | 940,470.00-                              |

|  |                     |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| WWTP IMPROVEMENT FUND Revenue Total:     | <u>3,366,438.50</u> | <u>6,007,028.14</u> | <u>3,444,095.00</u> | <u>2,444,195.00</u> | <u>2,444,195.00</u> | <u>2,444,195.00</u> |
| WWTP IMPROVEMENT FUND Expenditure Total: | <u>4,236,451.04</u> | <u>4,824,124.36</u> | <u>3,444,095.00</u> | <u>3,384,665.00</u> | <u>3,384,665.00</u> | <u>3,384,665.00</u> |
| Net Total WWTP IMPROVEMENT FUND:         | <u>870,012.54-</u>  | <u>1,182,903.78</u> | <u>.00</u>          | <u>940,470.00-</u>  | <u>940,470.00-</u>  | <u>940,470.00-</u>  |

|                                     |           |                  |
|-------------------------------------|-----------|------------------|
| WWTP IMPROVEMENT FUND REVENUE TOTAL | \$        | 2,444,195        |
| BEGINNING FUND BALANCE              | \$        | 940,470          |
| <b>TOTAL</b>                        | <b>\$</b> | <b>3,384,665</b> |

|   |           |                  |
|---|-----------|------------------|
| WWTP IMPROVEMENT FUND EXPENDITURE TOTAL | \$        | 3,384,665        |
| ENDING FUND BALANCE                     | \$        | -                |
| <b>TOTAL</b>                            | <b>\$</b> | <b>3,384,665</b> |

# **Debt Service Funds**

A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.352(1)].

**FUND: Hwy 101 Sewer Line Debt Fund**

This is a debt service fund to receive funds and service debt related to work performed on the main Hwy 101 sewer line in 2004. The beginning balance of the loan was \$1,531,000. The monthly basic sewer portion of a utility bill is \$49.60. \$6 of that amount is dedicated to service this debt. A portion of the General Indirect costs are allocated to this fund for billing, collection, and financial management.

***Budget Comments:***

Fiscal year 2013-2014 the Budget Committee voted to pay off the debt this fiscal year by transferring funds from the Sewer Reserve Fund (60%), Water Reserve Fund (20%), and the Building Reserve Fund (20%). The loan was paid off in February 2014. The Hwy 101 Sewer Line fund will pay the reserve funds back at 3% interest beginning this fiscal year (14-15).

| Account Number                             | Account Title        | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>HWY 101 SEWER DEBT FUND</b>             |                      |                                   |                                 |                                   |   |   |  |
| <b>SERVICES FEES</b>                       |                      |                                   |                                 |                                   |   |   |  |
| 62-33-110                                  | MONTHLY DEBT CHARG   | 109,521.80                        | 116,361.92                      | 116,400.00                        | 116,000.00                                | 116,000.00                                | 116,000.00                               |
| Total SERVICES FEES:                       |                      | 109,521.80                        | 116,361.92                      | 116,400.00                        | 116,000.00                                | 116,000.00                                | 116,000.00                               |
| <b>MISCELLANEOUS REVENUE</b>               |                      |                                   |                                 |                                   |   |   |  |
| 62-36-100                                  | INTEREST             | 515.13                            | 74.05                           | 75.00                             | 50.00                                     | 50.00                                     | 50.00                                    |
| Total MISCELLANEOUS REVENUE:               |                      | 515.13                            | 74.05                           | 75.00                             | 50.00                                     | 50.00                                     | 50.00                                    |
| <b>TRANSFERS IN</b>                        |                      |                                   |                                 |                                   |   |   |  |
| 62-39-100                                  | TRANS IN SEWER RESE  | .00                               | .00                             | 462,000.00                        | .00                                       | .00                                       | .00                                      |
| 62-39-110                                  | TRANS IN WATER RESE  | .00                               | .00                             | 154,000.00                        | .00                                       | .00                                       | .00                                      |
| 62-39-120                                  | TRANS IN BLDG RESERV | .00                               | .00                             | 154,000.00                        | .00                                       | .00                                       | .00                                      |
| Total TRANSFERS IN:                        |                      | .00                               | .00                             | 770,000.00                        | .00                                       | .00                                       | .00                                      |
| <b>EXPENDITURES &amp; REQUIREMENTS</b>     |                      |                                   |                                 |                                   |   |   |  |
| <b>CONTINGENCY</b>                         |                      |                                   |                                 |                                   |   |   |  |
| 62-40-415                                  | CONTINGENCY          | .00                               | .00                             | 25,000.00                         | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| Total CONTINGENCY:                         |                      | .00                               | .00                             | 25,000.00                         | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| <b>DEBT SERVICES</b>                       |                      |                                   |                                 |                                   |   |   |  |
| 62-40-610                                  | LOAN PRINCIPAL       | 75,029.00                         | 77,442.00                       | 970,000.00                        | .00                                       | .00                                       | .00                                      |
| 62-40-620                                  | LOAN INTEREST        | 40,595.00                         | 32,762.00                       | 23,100.00                         | .00                                       | .00                                       | .00                                      |
| 62-40-630                                  | DEBT TO RESERVE FUN  | .00                               | .00                             | 67,168.00                         | 90,268.00                                 | 90,268.00                                 | 90,268.00                                |
| 62-40-660                                  | RELATED FEES         | .00                               | 2,520.00                        | 2,500.00                          | .00                                       | .00                                       | .00                                      |
| Total DEBT SERVICES:                       |                      | 115,624.00                        | 112,724.00                      | 1,062,768.00                      | 90,268.00                                 | 90,268.00                                 | 90,268.00                                |
| <b>TRANSFERS OUT</b>                       |                      |                                   |                                 |                                   |   |   |  |
| 62-40-715                                  | GENERAL INDIRECT     | .00                               | 7,822.00                        | 8,127.00                          | 8,491.00                                  | 8,491.00                                  | 8,491.00                                 |
| Total TRANSFERS OUT:                       |                      | .00                               | 7,822.00                        | 8,127.00                          | 8,491.00                                  | 8,491.00                                  | 8,491.00                                 |
| Total EXPENDITURES & REQUIREMENTS:         |                      | 115,624.00                        | 120,546.00                      | 1,095,895.00                      | 108,759.00                                | 108,759.00                                | 108,759.00                               |
| HWY 101 SEWER DEBT FUND Revenue Total:     |                      |                                   |                                 |                                   |   |   |  |
|  |                      | 110,036.93                        | 116,435.97                      | 886,475.00                        | 116,050.00                                | 116,050.00                                | 116,050.00                               |
| HWY 101 SEWER DEBT FUND Expenditure Total: |                      |                                   |                                 |                                   |   |   |  |
|  |                      | 115,624.00                        | 120,546.00                      | 1,095,895.00                      | 108,759.00                                | 108,759.00                                | 108,759.00                               |
| Net Total HWY 101 SEWER DEBT FUND:         |                      |                                   |                                 |                                   |   |   |  |
|  |                      | 5,587.07-                         | 4,110.03-                       | 209,420.00-                       | 7,291.00                                  | 7,291.00                                  | 7,291.00                                 |

|  |            |            |              |            |            |            |
|--|------------|------------|--------------|------------|------------|------------|
| HWY 101 SEWER DEBT FUND Revenue Total:     | 110,036.93 | 116,435.97 | 886,475.00   | 116,050.00 | 116,050.00 | 116,050.00 |
| HWY 101 SEWER DEBT FUND Expenditure Total: | 115,624.00 | 120,546.00 | 1,095,895.00 | 108,759.00 | 108,759.00 | 108,759.00 |
| Net Total HWY 101 SEWER DEBT FUND:         | 5,587.07-  | 4,110.03-  | 209,420.00-  | 7,291.00   | 7,291.00   | 7,291.00   |

|  |                |
|--|----------------|
| HWY 101 SEWER DEBT FUND REVENUE TOTAL \$ | 116,050        |
| BEGINNING FUND BALANCE \$                | 105,575        |
| <b>TOTAL \$</b>                          | <b>221,625</b> |

|  |                |
|--|----------------|
| HWY 101 SEWER DEBT FUND EXPENDITURE TOTAL \$ | 108,759        |
| ENDING FUND BALANCE \$                       | 112,866        |
| <b>TOTAL \$</b>                              | <b>221,625</b> |

**FUND: Hunter Creek Heights/Emerald Hills Water LID**

This was a debt service fund set up to receive and make payments on the water system extension project. The loan was paid off in FY 2010-2011

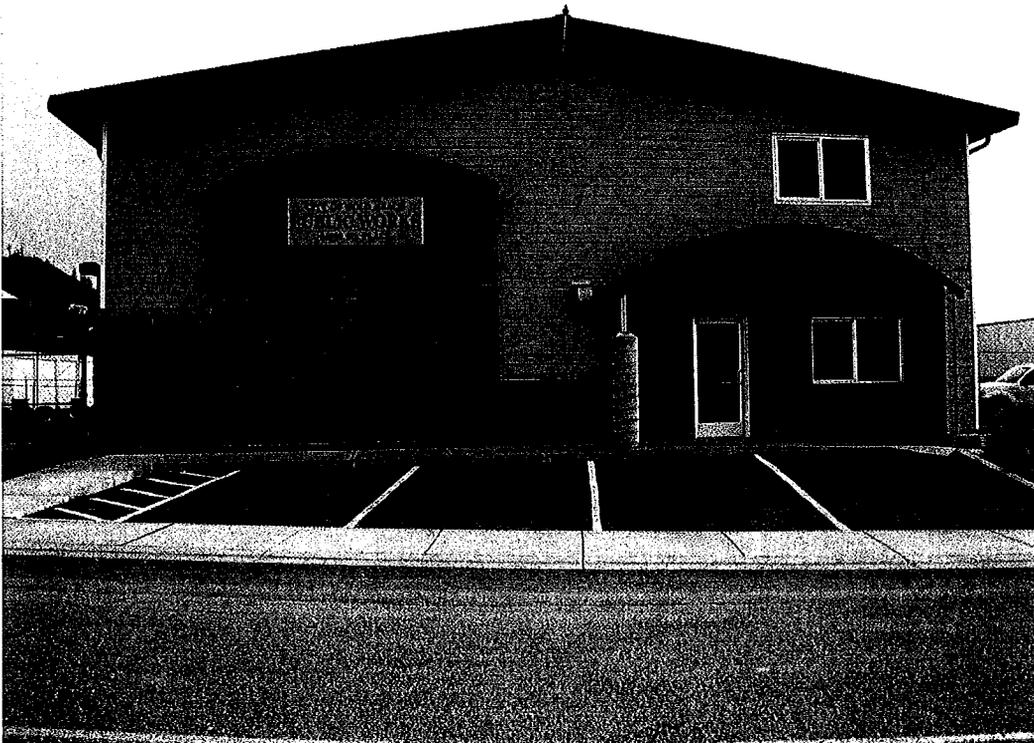
***Budget Comments:***

The fund is closed.

| Account Number                                   | Account Title         | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|-----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>HUNTER CRK HGTS/EMERALD HILLS</b>             |                       |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>                     |                       |                                   |                                 |                                   |   |   |  |
| 26-36-100  | INTEREST              | 51.39                             | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 26-36-110  | MISC REVENUE          | 105.00                            | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| Total MISCELLANEOUS REVENUE:                     |                       | 156.39                            | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| <b>LID REVENUE</b>                               |                       |                                   |                                 |                                   |   |   |  |
| 26-37-100  | HCH LID PRINCIPAL     | 46,748.29                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 26-37-110  | HCH LID INTEREST      | 719.09                            | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| Total LID REVENUE:                               |                       | 47,467.38                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| <b>TRANSFERS IN</b>                              |                       |                                   |                                 |                                   |   |   |  |
| 26-39-140  | TRANSFER IN FROM WA   | .00                               | 272.00                          | .00                               | .00                                       | .00                                       | .00                                      |
| Total TRANSFERS IN:                              |                       | .00                               | 272.00                          | .00                               | .00                                       | .00                                       | .00                                      |
| <b>EXPENDITURE AND REQUIREMENTS</b>              |                       |                                   |                                 |                                   |   |   |  |
| <b>MATERIALS AND SERVICES</b>                    |                       |                                   |                                 |                                   |   |   |  |
| 26-40-210  | DUES/SUBS/PRINTING/FI | 95.25                             | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| Total MATERIALS AND SERVICES:                    |                       | 95.25                             | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| <b>TRANSFERS OUT</b>                             |                       |                                   |                                 |                                   |   |   |  |
| 26-40-710  | TRANS OUT WATER RES   | 19,818.00                         | 51,882.27                       | .00                               | .00                                       | .00                                       | .00                                      |
| Total TRANSFERS OUT:                             |                       | 19,818.00                         | 51,882.27                       | .00                               | .00                                       | .00                                       | .00                                      |
| Total EXPENDITURE AND REQUIREMENTS:              |                       | 19,913.25                         | 51,882.27                       | .00                               | .00                                       | .00                                       | .00                                      |
| HUNTER CRK HGTS/EMERALD HILLS Revenue Total:     |                       | 47,623.77                         | 272.00                          | .00                               | .00                                       | .00                                       | .00                                      |
| HUNTER CRK HGTS/EMERALD HILLS Expenditure Total: |                       | 19,913.25                         | 51,882.27                       | .00                               | .00                                       | .00                                       | .00                                      |
| Net Total HUNTER CRK HGTS/EMERALD HILLS:         |                       | 27,710.52                         | 51,610.27-                      | .00                               | .00                                       | .00                                       | .00                                      |

# Enterprise Funds

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)].



## **FUND: Water Utility Fund**

Revenue from the sale of domestic drinking water (inside the City limits and within the UGB) to consumers supports the operation of the water treatment and distribution system as well as satisfying fire suppression demands within the fire service area. The Public Works department is funded approximately 50% through this fund.

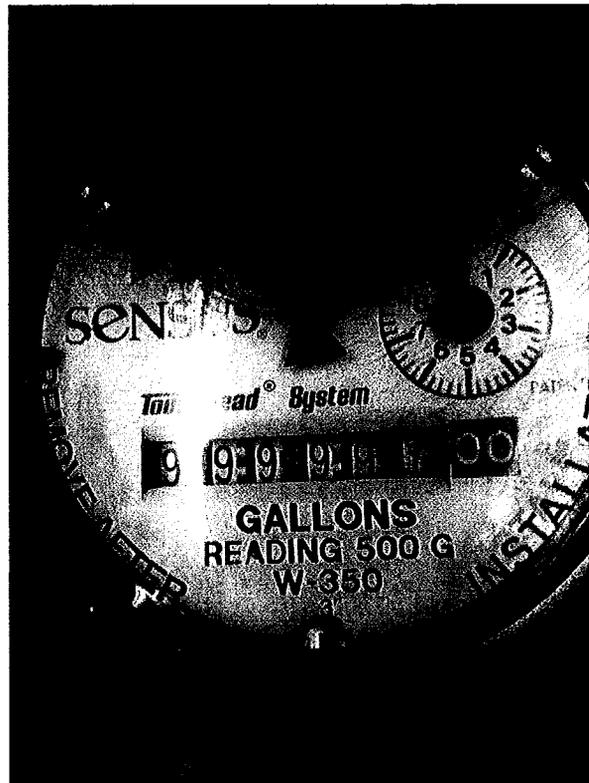
### ***Budget Comments:***

An increase in water rates will take effect July 1 based on the Municipal Cost index for the past 12 months. Typically that figure is approximately 2%.

All of the Public Works staff share responsibilities of the Water Department but 3 FTE are actually funded in this department. The PW Superintendent is funded 50/50 between Water and Sewer. As previously mentioned a revised Salary Survey was completed this year according to schedule.

Two major capital projects are projected for this fiscal year: a section of the water main from the water plant on Jerry's Flat Road and the replacement of 13 fire hydrants at various locations.

A multi-year cycle of meter replacement will begin this year. Most of the current meters were installed over 20 years ago and have lived their useful life. The PW Superintendent projects this process to take approximately 3 years to change out all of the meters. We have about 1200 meters in service currently.



| Account Number                     | Account Title        | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|------------------------------------|----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>WATER UTILITY FUND</b>          |                      |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>       |                      |                                   |                                 |                                   |   |   |  |
| 22-36-100                          | INTEREST             | 8,755.83                          | 176.45                          | 250.00                            | 200.00                                    | 200.00                                    | 200.00                                   |
| 22-36-110                          | MISC RECEIPTS        | .00                               | 2,256.63                        | 2,000.00                          | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 22-36-200                          | SDC INSTALL/MATERIAL | .00                               | .00                             | 1,000.00                          | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 22-36-250                          | PENALTIES            | 17,126.12                         | 17,284.18                       | 14,000.00                         | 15,000.00                                 | 15,000.00                                 | 15,000.00                                |
| Total MISCELLANEOUS REVENUE:       |                      | 25,881.95                         | 19,717.26                       | 17,250.00                         | 19,200.00                                 | 19,200.00                                 | 19,200.00                                |
| <b>WATER SALES</b>                 |                      |                                   |                                 |                                   |   |   |  |
| 22-37-200                          | INSIDE WATER SALES   | 384,343.60                        | 388,038.45                      | 402,300.00                        | 425,000.00                                | 425,000.00                                | 425,000.00                               |
| 22-37-210                          | OUTSIDE WATER SALES  | 132,182.75                        | 128,407.00                      | 135,000.00                        | 135,000.00                                | 135,000.00                                | 135,000.00                               |
| Total WATER SALES:                 |                      | 516,526.35                        | 516,445.45                      | 537,300.00                        | 560,000.00                                | 560,000.00                                | 560,000.00                               |
| <b>TRANSFERS IN</b>                |                      |                                   |                                 |                                   |   |   |  |
| 22-39-100                          | WATER RESERVE        | 120,000.00                        | .00                             | .00                               | 150,000.00                                | 300,000.00                                | 300,000.00                               |
| Total TRANSFERS IN:                |                      | 120,000.00                        | .00                             | .00                               | 150,000.00                                | 300,000.00                                | 300,000.00                               |
| <b>WATER UTILITY EXPENDITURES</b>  |                      |                                   |                                 |                                   |   |   |  |
| <b>PERSONNEL SERVICES</b>          |                      |                                   |                                 |                                   |   |   |  |
| 22-40-111                          | PW SUPERINTENDENT    | 29,187.65                         | 33,873.72                       | 30,302.00                         | 30,753.00                                 | 30,753.00                                 | 30,753.00                                |
| 22-40-112                          | UTILITY CLERK        | 14,453.81                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 22-40-113                          | PW TECHNICIAN TB     | 29,347.89                         | 34,860.45                       | 36,130.00                         | 36,671.00                                 | 36,671.00                                 | 36,671.00                                |
| 22-40-116                          | PW LEAD WORKER DS    | 21,133.81                         | 21,349.16                       | 21,778.00                         | 22,100.00                                 | 22,100.00                                 | 22,100.00                                |
| 22-40-117                          | OVERTIME             | 223.80                            | 966.80                          | 2,000.00                          | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 22-40-118                          | OPERATOR 1/2 (EP)    | 1,561.04                          | 17,812.46                       | 18,795.00                         | 19,646.00                                 | 19,646.00                                 | 19,646.00                                |
| 22-40-119                          | OPERATOR 1/2 (JS)    | .00                               | 17,248.33                       | 17,716.00                         | 18,127.00                                 | 18,127.00                                 | 18,127.00                                |
| 22-40-130                          | PERS                 | 14,853.00                         | 15,307.09                       | 20,000.00                         | 19,050.00                                 | 19,050.00                                 | 19,050.00                                |
| 22-40-131                          | FICA                 | 7,429.25                          | 9,573.19                        | 9,000.00                          | 9,000.00                                  | 9,000.00                                  | 9,000.00                                 |
| 22-40-132                          | WORKERS COMP         | 3,391.00                          | 7,168.19                        | 7,200.00                          | 7,500.00                                  | 7,500.00                                  | 7,500.00                                 |
| 22-40-133                          | MEDICAL INSURANCE    | 27,553.16                         | 38,819.93                       | 40,500.00                         | 43,000.00                                 | 43,000.00                                 | 43,000.00                                |
| 22-40-134                          | LIFE & LTD INSURANCE | 333.25                            | 559.56                          | 600.00                            | 700.00                                    | 700.00                                    | 700.00                                   |
| 22-40-135                          | PERS UAL COSTS       | 7,125.66                          | 6,135.44                        | .00                               | .00                                       | .00                                       | .00                                      |
| 22-40-137                          | COMPENSATED ABSENC   | .00                               | 776.00                          | .00                               | .00                                       | .00                                       | .00                                      |
| Total PERSONNEL SERVICES:          |                      | 156,593.32                        | 202,898.32                      | 204,021.00                        | 208,547.00                                | 208,547.00                                | 208,547.00                               |
| <b>MAT AND SERV DIST &amp; GEN</b> |                      |                                   |                                 |                                   |   |   |  |
| 22-40-209                          | WATER DEPOSITS - REF | 293.13                            | .43                             | .00                               | .00                                       | .00                                       | .00                                      |
| 22-40-210                          | DUES/SUBS/FEES       | 6,421.15                          | 4,039.22                        | 5,000.00                          | 5,000.00                                  | 5,000.00                                  | 5,000.00                                 |
| 22-40-230                          | TRAVEL & TRAINING    | 1,458.20                          | 1,291.80                        | 2,000.00                          | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 22-40-240                          | SUPPLIES & EQUIPMENT | 4,409.36                          | 1,960.67                        | 6,000.00                          | 6,000.00                                  | 6,000.00                                  | 6,000.00                                 |
| 22-40-250                          | EQUIPMENT O & M      | 9,056.62                          | 9,196.17                        | 14,000.00                         | 14,000.00                                 | 14,000.00                                 | 14,000.00                                |
| 22-40-252                          | SMALL TOOLS & EQUIP  | 1,411.94                          | 2,502.38                        | 2,500.00                          | 2,500.00                                  | 2,500.00                                  | 2,500.00                                 |
| 22-40-254                          | MATERIALS & FITTINGS | 10,365.09                         | 8,320.75                        | 10,000.00                         | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| 22-40-255                          | CROSS CONNECTION C   | .00                               | 350.00                          | 500.00                            | 500.00                                    | 500.00                                    | 500.00                                   |
| 22-40-262                          | WATER TANK REPAIR    | 25.00                             | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 22-40-265                          | BUILDING & GROUNDS   | 423.74                            | 591.69                          | 1,500.00                          | 1,500.00                                  | 1,500.00                                  | 1,500.00                                 |
| 22-40-268                          | SYSTEM CONSTRUCTIO   | 21,311.29                         | 20,467.71                       | 25,000.00                         | 25,000.00                                 | 25,000.00                                 | 25,000.00                                |
| 22-40-270                          | ELECTRICITY          | 15,868.31                         | 6,751.11                        | 12,000.00                         | 5,000.00                                  | 5,000.00                                  | 5,000.00                                 |
| 22-40-272                          | LABORATORY TESTING   | 553.95                            | 1,698.43                        | 1,500.00                          | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 22-40-275                          | GARBAGE              | 1,694.42                          | 844.41                          | 2,000.00                          | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 22-40-279                          | OSHA REQUIRED EXPEN  | 2,950.82                          | 1,858.59                        | 3,000.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |

| Account Number                          | Account Title        | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|---|----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| 22-40-280                               | TELEPHONE/COMMUNIC   | 3,920.18                          | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 22-40-285                               | FUEL                 | 4,684.93                          | 4,028.39                        | 4,500.00                          | 7,200.00                                  | 7,200.00                                  | 7,200.00                                 |
| 22-40-295                               | CONTRACT SERVICES    | 25,825.25                         | 24,133.16                       | 100,000.00                        | 100,000.00                                | 100,000.00                                | 100,000.00                               |
| Total MAT AND SERV DIST & GEN:          |                      | 110,087.12                        | 88,032.05                       | 189,500.00                        | 185,700.00                                | 185,700.00                                | 185,700.00                               |
| <b>CONTINGENCY &amp; RESERVES</b>       |                      |                                   |                                 |                                   |   |   |  |
| 22-40-415                               | CONTINGENCY          | .00                               | .00                             | 150,000.00                        | 150,000.00                                | 100,000.00                                | 100,000.00                               |
| Total CONTINGENCY & RESERVES:           |                      | .00                               | .00                             | 150,000.00                        | 150,000.00                                | 100,000.00                                | 100,000.00                               |
| <b>CAPITAL OUTLAY</b>                   |                      |                                   |                                 |                                   |   |   |  |
| 22-40-515                               | CAPITAL EQUIPMENT    | .00                               | 5,365.00                        | 80,000.00                         | 120,000.00                                | 110,000.00                                | 110,000.00                               |
| 22-40-520                               | WATER TANK RECOATIN  | 122,186.10                        | 61,188.13                       | .00                               | .00                                       | .00                                       | .00                                      |
| 22-40-530                               | SYS CONST & REPLACE  | 123,276.36                        | .00                             | 20,000.00                         | 255,000.00                                | 455,000.00                                | 455,000.00                               |
| Total CAPITAL OUTLAY:                   |                      | 245,462.46                        | 66,553.13                       | 100,000.00                        | 375,000.00                                | 565,000.00                                | 565,000.00                               |
| Total WATER UTILITY EXPENDITURES:       |                      | 512,142.90                        | 357,483.50                      | 643,521.00                        | 919,247.00                                | 1,059,247.00                              | 1,059,247.00                             |
| <b>MAT AND SERV INTAKE &amp; TRTMNT</b> |                      |                                   |                                 |                                   |   |   |  |
| <b>MAT AND SERV INTAKE &amp; TRTMNT</b> |                      |                                   |                                 |                                   |   |   |  |
| 22-41-210                               | DUES/PRINTING/FILING | 1,509.63                          | 832.91                          | 1,000.00                          | 1,000.00                                  | 1,000.00                                  | 1,000.00                                 |
| 22-41-231                               | TRAVEL & TRAINING    | .00                               | .00                             | 1,000.00                          | 1,000.00                                  | 1,000.00                                  | 1,000.00                                 |
| 22-41-240                               | SUPPLIES & EQUIPMENT | .00                               | .00                             | 100.00                            | 100.00                                    | 100.00                                    | 100.00                                   |
| 22-41-250                               | EQUIPMENT & PLANT O  | 14,581.29                         | 8,669.74                        | 12,000.00                         | 12,000.00                                 | 12,000.00                                 | 12,000.00                                |
| 22-41-251                               | TREATMENT & CHEMICA  | 12,429.55                         | 15,072.23                       | 14,000.00                         | 14,000.00                                 | 14,000.00                                 | 14,000.00                                |
| 22-41-252                               | SMALL TOOLS & EQUIPM | 162.31                            | 1,246.01                        | 1,000.00                          | 1,200.00                                  | 1,200.00                                  | 1,200.00                                 |
| 22-41-265                               | BUILDING & GROUNDS   | 1,351.58                          | 568.30                          | 2,000.00                          | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 22-41-270                               | ELECTRICITY          | 27,364.40                         | 25,337.55                       | 30,000.00                         | 30,000.00                                 | 30,000.00                                 | 30,000.00                                |
| 22-41-272                               | LABORATORY TESTING   | 2,093.96                          | 1,285.00                        | 3,000.00                          | 4,000.00                                  | 4,000.00                                  | 4,000.00                                 |
| 22-41-280                               | TELEPHONE/COMMUNIC   | 291.90                            | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 22-41-295                               | CONTRACT SERVICES    | 3,260.20                          | 2,259.13                        | 5,000.00                          | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| Total MAT AND SERV INTAKE & TRTMNT:     |                      | 63,044.82                         | 55,270.87                       | 69,100.00                         | 75,300.00                                 | 75,300.00                                 | 75,300.00                                |
| <b>TRANSFERS OUT</b>                    |                      |                                   |                                 |                                   |   |   |  |
| 22-41-711                               | BUILDING RESERVE     | 1,500.00                          | 3,000.00                        | 3,000.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |
| 22-41-713                               | WTP RESERVE FUND     | .00                               | 25,000.00                       | .00                               | .00                                       | .00                                       | .00                                      |
| 22-41-714                               | GENERAL INDIRECT     | 102,819.00                        | 132,805.00                      | 143,294.00                        | 152,267.00                                | 152,267.00                                | 152,267.00                               |
| 22-41-715                               | NONINSURED LOSS      | 3,500.00                          | 3,500.00                        | 3,000.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |
| 22-41-716                               | TRANS OUT TO WATER   | 150,000.00                        | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| Total TRANSFERS OUT:                    |                      | 257,819.00                        | 164,305.00                      | 149,294.00                        | 158,267.00                                | 158,267.00                                | 158,267.00                               |
| Total MAT AND SERV INTAKE & TRTMNT:     |                      | 320,863.82                        | 219,575.87                      | 218,394.00                        | 233,567.00                                | 233,567.00                                | 233,567.00                               |
| WATER UTILITY FUND Revenue Total:       |                      | 662,408.30                        | 536,162.71                      | 554,550.00                        | 729,200.00                                | 879,200.00                                | 879,200.00                               |
| WATER UTILITY FUND Expenditure Total:   |                      | 833,006.72                        | 577,059.37                      | 861,915.00                        | 1,152,814.00                              | 1,292,814.00                              | 1,292,814.00                             |

City of Gold Beach

PROPOSED FISCAL YEAR 2014-2015 BUDGET

Period: 07/14

| Account Number                | Account Title | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|-------------------------------|---------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| Net Total WATER UTILITY FUND: |               | 170,598.42-                       | 40,896.66-                      | 307,365.00-                       | 423,614.00-                               | 413,614.00-                               | 413,614.00-                              |

|                                  |           |                  |
|----------------------------------|-----------|------------------|
| WATER UTILITY FUND REVENUE TOTAL | \$        | 879,200          |
| BEGINNING FUND BALANCE           | \$        | 550,208          |
| <b>TOTAL</b>                     | <b>\$</b> | <b>1,429,408</b> |

|                                      |           |                  |
|--------------------------------------|-----------|------------------|
| WATER UTILITY FUND EXPENDITURE TOTAL | \$        | 1,292,814        |
| ENDING FUND BALANCE                  | \$        | 136,594          |
| <b>TOTAL</b>                         | <b>\$</b> | <b>1,429,408</b> |

## **FUND: Wastewater Utility**

The City operates a wastewater collection and treatment system to effectively collect and treat all waste generated by the residents and commercial businesses within Gold Beach proper and parts of Hunter Creek. Of the \$49.60 basic monthly sewer fee, \$20.60 is currently allocated to the Sewer Utility Fund. The Public Works Department is funded approximately 50% from this fund.

### **Budget Comments:**

All of the Public Works staff share responsibilities of the Sewer Department but 2.5 FTE are actually funded in this department. The PW Superintendent is funded 50/50 between Water and Sewer.



An increase in sewer rates will take effect July 1 based on the Municipal Cost index for the past 12 months. Typically that figure is approximately 2%.

23-40-295 Contract Services has two research items: approximately 40K for easement research, creation, and legal

review; and a Mixing Zone study which is required by DEQ for any overflow discharge into Riley Creek.

23-40-261 Plant O&M has a significant increase to cover the cost of disposal of biosolids.

23-40-540 Capital Equipment is to purchase a manure spreader that can be pulled behind our tractor. We are working on getting a local farm source to spread the biosolids we have to currently haul off.

| Account Number                    | Account Title        | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|-----------------------------------|----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>SEWER UTILITY FUND</b>         |                      |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>      |                      |                                   |                                 |                                   |   |   |  |
| 23-36-100                         | INTEREST             | 1,016.94                          | 118.24                          | 150.00                            | 100.00                                    | 100.00                                    | 100.00                                   |
| 23-36-110                         | MISC RECEIPTS        | 9,154.97                          | 5,840.50                        | 6,000.00                          | 6,000.00                                  | 6,000.00                                  | 6,000.00                                 |
| 23-36-200                         | SDC INSTALL/MAT/LABO | .00                               | .00                             | 1,000.00                          | .00                                       | .00                                       | .00                                      |
| Total MISCELLANEOUS REVENUE:      |                      | 10,171.91                         | 5,958.74                        | 7,150.00                          | 6,100.00                                  | 6,100.00                                  | 6,100.00                                 |
| <b>SERVICE CHARGES</b>            |                      |                                   |                                 |                                   |   |   |  |
| 23-37-200                         | SEWER CHARGE         | 378,983.58                        | 394,355.89                      | 357,000.00                        | 380,000.00                                | 380,000.00                                | 380,000.00                               |
| Total SERVICE CHARGES:            |                      | 378,983.58                        | 394,355.89                      | 357,000.00                        | 380,000.00                                | 380,000.00                                | 380,000.00                               |
| <b>Source: 39</b>                 |                      |                                   |                                 |                                   |   |   |  |
| 23-39-100                         | TRANS IN SEWER RESE  | .00                               | .00                             | .00                               | 100,000.00                                | 100,000.00                                | 100,000.00                               |
| Total Source: 39:                 |                      | .00                               | .00                             | .00                               | 100,000.00                                | 100,000.00                                | 100,000.00                               |
| <b>SEWER UTILITY EXPENDITURES</b> |                      |                                   |                                 |                                   |   |   |  |
| <b>PERSONNEL SERVICES</b>         |                      |                                   |                                 |                                   |   |   |  |
| 23-40-110                         | PW SUPERINTENDENT    | 29,187.64                         | 33,873.42                       | 30,302.00                         | 30,752.00                                 | 30,752.00                                 | 30,752.00                                |
| 23-40-111                         | PW ASST SUPER RH     | 48,218.86                         | 50,323.29                       | 51,043.00                         | 51,813.00                                 | 51,813.00                                 | 51,813.00                                |
| 23-40-112                         | UTILITY CLERK (RD)   | 14,453.78                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 23-40-113                         | PW OPERATOR (EP)     | 34,498.35                         | 19,287.32                       | 18,800.00                         | 19,646.00                                 | 19,646.00                                 | 19,646.00                                |
| 23-40-117                         | OVERTIME             | .00                               | 315.13                          | 1,500.00                          | 1,500.00                                  | 1,500.00                                  | 1,500.00                                 |
| 23-40-118                         | OPERATOR 1/2 (JS)    | .00                               | 17,059.90                       | 17,716.00                         | 18,127.00                                 | 18,127.00                                 | 18,127.00                                |
| 23-40-130                         | PERS                 | 15,127.27                         | 21,177.34                       | 18,000.00                         | 19,040.00                                 | 19,040.00                                 | 19,040.00                                |
| 23-40-131                         | FICA                 | 9,647.19                          | 8,996.52                        | 9,400.00                          | 9,400.00                                  | 9,400.00                                  | 9,400.00                                 |
| 23-40-132                         | WORKERS COMP         | 6,486.00                          | 10,154.70                       | 11,000.00                         | 13,000.00                                 | 13,000.00                                 | 13,000.00                                |
| 23-40-133                         | MEDICAL INSURANCE    | 21,551.60                         | 34,034.51                       | 36,000.00                         | 36,260.00                                 | 36,260.00                                 | 36,260.00                                |
| 23-40-134                         | LIFE & LTD INSURANCE | 334.08                            | 419.05                          | 450.00                            | 500.00                                    | 500.00                                    | 500.00                                   |
| 23-40-135                         | PERS UAL COSTS       | 5,821.59                          | 6,911.90                        | .00                               | .00                                       | .00                                       | .00                                      |
| 23-40-137                         | COMPENSATED ABSENC   | .00                               | 4,170.00                        | .00                               | .00                                       | .00                                       | .00                                      |
| Total PERSONNEL SERVICES:         |                      | 185,326.36                        | 198,383.08                      | 194,211.00                        | 200,038.00                                | 200,038.00                                | 200,038.00                               |
| <b>MATERIALS AND SERVICES</b>     |                      |                                   |                                 |                                   |   |   |  |
| 23-40-210                         | DUES/SUBS/FEES/PRINT | 6,824.29                          | 2,496.82                        | 4,000.00                          | 4,000.00                                  | 4,000.00                                  | 4,000.00                                 |
| 23-40-220                         | DRAINFIELD LEASE     | .00                               | .00                             | .00                               | 2,100.00                                  | 2,100.00                                  | 2,100.00                                 |
| 23-40-230                         | TRAVEL & TRAINING    | 2,149.09                          | 1,131.38                        | 2,000.00                          | 2,000.00                                  | 2,000.00                                  | 2,000.00                                 |
| 23-40-231                         | OSHA REQUIRED EXP    | 970.84                            | 1,211.08                        | 1,000.00                          | 1,000.00                                  | 1,000.00                                  | 1,000.00                                 |
| 23-40-240                         | SUPPLIES & EQUIPMENT | 1,332.37                          | 809.47                          | 4,000.00                          | 4,000.00                                  | 4,000.00                                  | 4,000.00                                 |
| 23-40-250                         | EQUIPMENT O & M      | 7,777.97                          | 7,088.90                        | 10,000.00                         | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| 23-40-252                         | SMALL TOOLS/EQUIPME  | 1,221.11                          | 554.39                          | 1,200.00                          | 1,200.00                                  | 1,200.00                                  | 1,200.00                                 |
| 23-40-253                         | MATERIALS & FITTINGS | 367.01                            | 742.41                          | 3,000.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |
| 23-40-260                         | SEWER/SYSTEM CONST   | 7,110.70                          | 3,857.98                        | 8,000.00                          | 8,000.00                                  | 8,000.00                                  | 8,000.00                                 |
| 23-40-261                         | PLANT O & M          | 4,883.10                          | 7,103.09                        | 10,000.00                         | 63,000.00                                 | 63,000.00                                 | 63,000.00                                |
| 23-40-265                         | BUILDING/GROUNDS O & | 487.65                            | 106.99                          | 1,500.00                          | 1,500.00                                  | 1,500.00                                  | 1,500.00                                 |
| 23-40-270                         | ELECTRICITY          | 62,629.10                         | 56,332.31                       | 60,000.00                         | 50,000.00                                 | 50,000.00                                 | 50,000.00                                |
| 23-40-272                         | LABORATORY TESTING   | 7,303.93                          | 7,234.80                        | 9,000.00                          | 9,000.00                                  | 9,000.00                                  | 9,000.00                                 |
| 23-40-275                         | GARBAGE              | 1,573.39                          | 1,830.78                        | 4,000.00                          | 4,000.00                                  | 4,000.00                                  | 4,000.00                                 |
| 23-40-280                         | TELEPHONE COMM       | 3,340.87                          | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 23-40-285                         | FUEL                 | 4,711.98                          | 3,672.94                        | 4,500.00                          | 4,500.00                                  | 4,500.00                                  | 4,500.00                                 |
| 23-40-295                         | CONTRACT SERVICES    | 10,605.19                         | 3,409.50                        | 60,000.00                         | 100,000.00                                | 100,000.00                                | 100,000.00                               |

| Account Number                               | Account Title       | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|---------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>Total MATERIALS AND SERVICES:</b>         |                     | 123,288.59                        | 97,582.84                       | 182,200.00                        | 267,300.00                                | 267,300.00                                | 267,300.00                               |
| <b>CONTINGENCY &amp; RESERVES</b>            |                     |                                   |                                 |                                   |   |   |  |
| 23-40-415                                    | CONTINGENCY         | .00                               | .00                             | 183,000.00                        | 150,000.00                                | 150,000.00                                | 150,000.00                               |
| <b>Total CONTINGENCY &amp; RESERVES:</b>     |                     | .00                               | .00                             | 183,000.00                        | 150,000.00                                | 150,000.00                                | 150,000.00                               |
| <b>CAPITAL OUTLAY</b>                        |                     |                                   |                                 |                                   |   |   |  |
| 23-40-530                                    | SYSTEM CONST & REPL | 4,340.62                          | 6,075.74                        | .00                               | .00                                       | .00                                       | .00                                      |
| 23-40-540                                    | CAPITAL EQUIPMENT   | .00                               | .00                             | .00                               | 25,000.00                                 | 25,000.00                                 | 25,000.00                                |
| <b>Total CAPITAL OUTLAY:</b>                 |                     | 4,340.62                          | 6,075.74                        | .00                               | 25,000.00                                 | 25,000.00                                 | 25,000.00                                |
| <b>TRANSFERS OUT</b>                         |                     |                                   |                                 |                                   |   |   |  |
| 23-40-710                                    | BUILDING RESERVE    | 1,500.00                          | 3,000.00                        | 3,000.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |
| 23-40-715                                    | GENERAL INDIRECT    | 102,026.00                        | 138,608.00                      | 148,407.00                        | 152,003.00                                | 152,003.00                                | 152,003.00                               |
| 23-40-720                                    | NON INSURED LOSS    | 3,500.00                          | 3,500.00                        | 3,000.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |
| 23-40-730                                    | STP RESERVE         | 169,000.00                        | 50,000.00                       | .00                               | .00                                       | .00                                       | .00                                      |
| <b>Total TRANSFERS OUT:</b>                  |                     | 276,026.00                        | 195,108.00                      | 154,407.00                        | 158,003.00                                | 158,003.00                                | 158,003.00                               |
| <b>Total SEWER UTILITY EXPENDITURES:</b>     |                     | 588,981.57                        | 497,149.66                      | 713,818.00                        | 800,341.00                                | 800,341.00                                | 800,341.00                               |
| <b>SEWER UTILITY FUND Revenue Total:</b>     |                     | 389,155.49                        | 400,314.63                      | 364,150.00                        | 486,100.00                                | 486,100.00                                | 486,100.00                               |
| <b>SEWER UTILITY FUND Expenditure Total:</b> |                     | 588,981.57                        | 497,149.66                      | 713,818.00                        | 800,341.00                                | 800,341.00                                | 800,341.00                               |
| <b>Net Total SEWER UTILITY FUND:</b>         |                     | 199,826.08-                       | 96,835.03-                      | 349,668.00-                       | 314,241.00-                               | 314,241.00-                               | 314,241.00-                              |

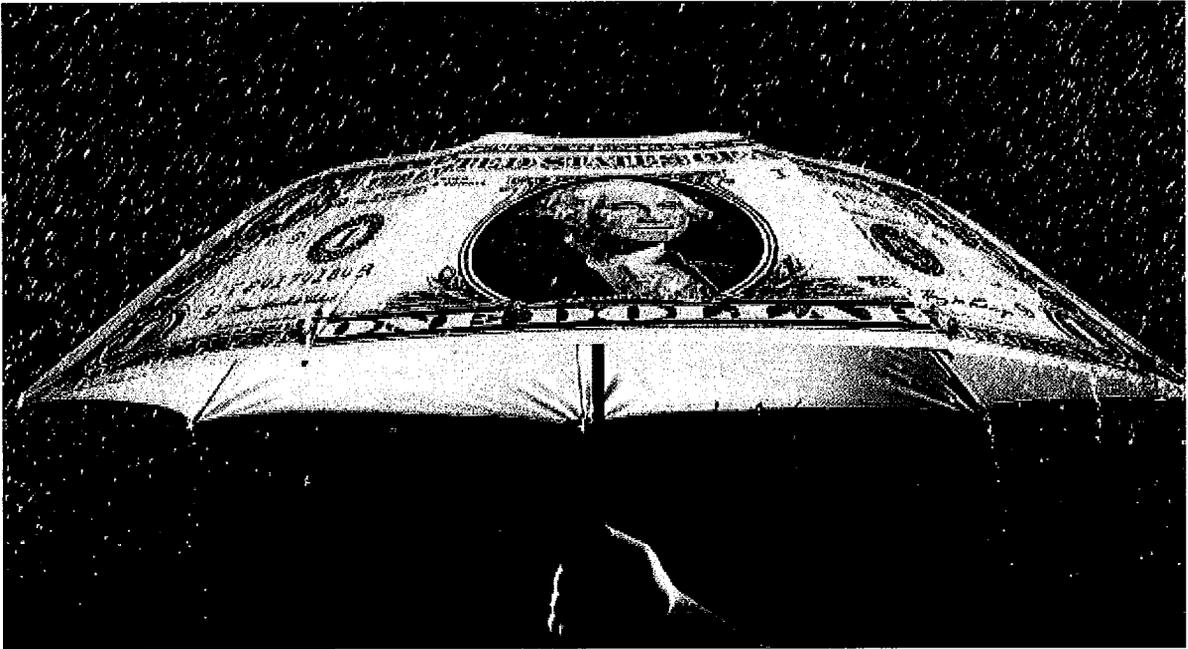
|                                       |             |            |             |             |             |             |
|---------------------------------------|-------------|------------|-------------|-------------|-------------|-------------|
| SEWER UTILITY FUND Revenue Total:     | 389,155.49  | 400,314.63 | 364,150.00  | 486,100.00  | 486,100.00  | 486,100.00  |
| SEWER UTILITY FUND Expenditure Total: | 588,981.57  | 497,149.66 | 713,818.00  | 800,341.00  | 800,341.00  | 800,341.00  |
| Net Total SEWER UTILITY FUND:         | 199,826.08- | 96,835.03- | 349,668.00- | 314,241.00- | 314,241.00- | 314,241.00- |

|                                  |           |                |
|----------------------------------|-----------|----------------|
| SEWER UTILITY FUND REVENUE TOTAL | \$        | 486,100        |
| BEGINNING FUND BALANCE           | \$        | 450,000        |
| <b>TOTAL</b>                     | <b>\$</b> | <b>936,100</b> |

|                                      |           |                |
|--------------------------------------|-----------|----------------|
| SEWER UTILITY FUND EXPENDITURE TOTAL | \$        | 800,341        |
| ENDING FUND BALANCE                  | \$        | 135,759        |
| <b>TOTAL</b>                         | <b>\$</b> | <b>936,100</b> |

# Reserve Funds

Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment [ORS 294.525].



**COPY OF THE FY 2012-2013 RESERVE FUND RESOLUTION**

**RESOLUTION R1213-18  
A RESOLUTION SETTING THE PURPOSE AND REVIEW TIMES FOR  
MUNICIPAL RESERVE FUNDS AND REPEALING RESOLUTIONS R0910-29, R0910-30, R1011-41, R1112-39, ANY RESOLUTIONS THAT MAY BE IN CONFLICT**

**WHEREAS:** Oregon Revised Statutes Section 294.346 gives authority to the governing body of a municipal corporation to establish by ordinance or resolution one or more reserve funds to accumulate and expend monies for purposes specified in ORS 280.050; and

**WHEREAS:** ORS 294.346 further requires the governing body review its municipal reserve funds of not less frequency than every ten years to determine whether each fund so reviewed will be continued or abolished; and

**WHEREAS:** the Gold Beach City Council is specifically desirous of complying with ORS 294.346

**NOW, THEREFORE, BE IT RESOLVED** that the City of Gold Beach City Council hereby reaffirms the purpose and review periods for the following reserve funds:

**Fleet Replacement Reserve Fund**

The purpose of this fund is to accumulate revenues to purchase replacement vehicles as needed for the various city departments. This reserve fund is funded through transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1011-41.

*This fund shall be reviewed in May 2014*

**Parks Reserve Fund**

The purpose of this fund is to accumulate revenues to pay for major remodeling projects or capital improvements to the City's parks. This reserve fund is funded through transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1011-41.

*This fund shall be reviewed in May 2014*

**General Reserve Fund**

The purpose of this fund is to accumulate revenues consistent with the City's adopted Business Plan which states the City desires to have a yearly contingency of at least 5% as a safety net for unanticipated General Fund expenditures. This reserve fund is funded through transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1011-41.

*This fund shall be reviewed in May 2014*

**Water Deposits Reserve Fund**

The purpose of this fund is to segregate out the Water Deposits payable from the Water Utility fund. These funds are customer deposits retained by the city for utility services. This reserve fund is funded solely by customer water deposits.

This reserve fund was established by Resolution R1011-41.

*This fund shall be reviewed in May 2014*

**Vehicle Damage, Non-insured Losses, & Unemployment Reserve Fund**

The purpose of this fund is to accumulate revenues to pay for vehicular damages and losses not covered by the City's insurance policies and for unemployment expenses incurred when an employee involuntarily (through termination or layoff) ceases to work for the City. This reserve is funded through transfers from the General Fund, Water Utility and Sewer Utility.

This fund shall maintain a balance of at least \$100,000.

This reserve fund was established by Resolution R0910-29; reaffirmed by R1011-41 and R1112-39.

*This fund shall be reviewed in May 2014*

**Culvert Replacement Reserve Fund**

The purpose of this fund is to accumulate revenues to fund major culvert repairs to the City's stormwater infrastructure. This reserve fund is funded through fund transfers designated specifically for this purpose.

This reserve fund was established by Resolution R1112-39.

*This fund shall be reviewed in May 2015*

**Building Reserve Fund**

The purpose of this fund is to accumulate revenues to pay for major remodeling projects, building repairs, and replacement of municipal owned buildings. This reserve is funded through fund transfers designated specifically for this purpose.

This reserve fund was established by Resolution R0910-29; reaffirmed by R1011-41 and R1112-39.

*This fund shall be reviewed in May 2016*

**Sewer Treatment Reserve Fund**

The purpose of this reserve fund is to receive and accumulate funds to pay for major improvements and expansion of the City's wastewater treatment facility. This fund shall continue for fiscal year 2013-2014 and shall be reviewed next budget year for possible conversion to a debt reserve fund.

This fund was established April 2001, reaffirmed by Resolution R0910-30, R1011-41, and R1112-39.

*This fund shall be reviewed in May 2016*

**Water Reserve Fund**

The purpose of this fund is to accumulate revenues to pay for capital repairs and improvements to the City's water system infrastructure. This reserve was formerly funded

through fund transfers from the Water Utility Fund. Effective fiscal year 2013-2014 it will be funded by a monthly \$2 per water account reserve fund charge.

This reserve fund was established by Resolution R0910-29; reaffirmed by R1011-41 and R1112-39.

*This fund shall be reviewed in May 2016*

| Account Number                           | Account Title         | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|-----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>BUILDING RESERVE FUND</b>             |                       |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>             |                       |                                   |                                 |                                   |   |   |  |
| 93-36-100                                | INTEREST              | 678.19                            | 109.49                          | 25.00                             | 100.00                                    | 100.00                                    | 100.00                                   |
| 93-36-120                                | HWY 101 LOAN          | .00                               | .00                             | .00                               | 18,054.00                                 | 18,054.00                                 | 18,054.00                                |
| Total MISCELLANEOUS REVENUE:             |                       | 678.19                            | 109.49                          | 25.00                             | 18,154.00                                 | 18,154.00                                 | 18,154.00                                |
| <b>TRANSFERS IN CITY HALL</b>            |                       |                                   |                                 |                                   |   |   |  |
| 93-39-100                                | GENERAL FUND          | .00                               | .00                             | 5,000.00                          | 5,000.00                                  | 5,000.00                                  | 5,000.00                                 |
| 93-39-130                                | WATER FUND            | 1,500.00                          | 3,000.00                        | 3,000.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |
| 93-39-140                                | SEWER FUND            | 1,500.00                          | 3,000.00                        | 3,000.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |
| Total TRANSFERS IN CITY HALL:            |                       | 3,000.00                          | 6,000.00                        | 11,000.00                         | 11,000.00                                 | 11,000.00                                 | 11,000.00                                |
| <b>EXPENDITURES &amp; REQUIREMENTS</b>   |                       |                                   |                                 |                                   |   |   |  |
| <b>MATERIALS AND SERVICES</b>            |                       |                                   |                                 |                                   |   |   |  |
| 93-40-240                                | BUILDING EXPENDITURE  | .00                               | 7,024.49                        | 19,500.00                         | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| Total MATERIALS AND SERVICES:            |                       | .00                               | 7,024.49                        | 19,500.00                         | 10,000.00                                 | 10,000.00                                 | 10,000.00                                |
| <b>Category: 3</b>                       |                       |                                   |                                 |                                   |   |   |  |
| 93-40-315                                | EXPENDITURE RESERVE   | .00                               | .00                             | 135,525.00                        | 234,163.00                                | 234,163.00                                | 234,163.00                               |
| Total Category: 3:                       |                       | .00                               | .00                             | 135,525.00                        | 234,163.00                                | 234,163.00                                | 234,163.00                               |
| <b>CAPITAL OUTLAY</b>                    |                       |                                   |                                 |                                   |   |   |  |
| 93-40-561                                | CITY HALL CAPITAL OUT | 6,197.96                          | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| 93-40-570                                | VISITOR CENTER CAP O  | 5,040.42                          | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| Total CAPITAL OUTLAY:                    |                       | 11,238.38                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| <b>TRANSFERS OUT</b>                     |                       |                                   |                                 |                                   |   |   |  |
| 93-40-710                                | TRANS OUT TO GEN FU   | .00                               | 10,000.00                       | 50,000.00                         | .00                                       | .00                                       | .00                                      |
| 93-40-720                                | TRANS OUT TO HWY 101  | .00                               | .00                             | 154,000.00                        | .00                                       | .00                                       | .00                                      |
| Total TRANSFERS OUT:                     |                       | .00                               | 10,000.00                       | 204,000.00                        | .00                                       | .00                                       | .00                                      |
| Total EXPENDITURES & REQUIREMENTS:       |                       | 11,238.38                         | 17,024.49                       | 359,025.00                        | 244,163.00                                | 244,163.00                                | 244,163.00                               |
| BUILDING RESERVE FUND Revenue Total:     |                       | 3,678.19                          | 6,109.49                        | 11,025.00                         | 29,154.00                                 | 29,154.00                                 | 29,154.00                                |
| BUILDING RESERVE FUND Expenditure Total: |                       | 11,238.38                         | 17,024.49                       | 359,025.00                        | 244,163.00                                | 244,163.00                                | 244,163.00                               |
| Net Total BUILDING RESERVE FUND:         |                       | 7,560.19-                         | 10,915.00-                      | 348,000.00-                       | 215,009.00-                               | 215,009.00-                               | 215,009.00-                              |

|   |                  |                   |                    |                    |                    |                    |
|---|------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| <b>BUILDING RESERVE FUND Revenue Total:</b>     | <u>3,678.19</u>  | <u>6,109.49</u>   | <u>11,025.00</u>   | <u>29,154.00</u>   | <u>29,154.00</u>   | <u>29,154.00</u>   |
| <b>BUILDING RESERVE FUND Expenditure Total:</b> | <u>11,238.38</u> | <u>17,024.49</u>  | <u>359,025.00</u>  | <u>244,163.00</u>  | <u>244,163.00</u>  | <u>244,163.00</u>  |
| <b>Net Total BUILDING RESERVE FUND:</b>         | <u>7,560.19-</u> | <u>10,915.00-</u> | <u>348,000.00-</u> | <u>215,009.00-</u> | <u>215,009.00-</u> | <u>215,009.00-</u> |

|   |           |                |
|---|-----------|----------------|
| BUILDING RESERVE FUND REVENUE TOTAL     | \$        | 29,154         |
| BEGINNING FUND BALANCE                  | \$        | 215,009        |
| <b>TOTAL</b>                            | <b>\$</b> | <b>244,163</b> |
| <hr/>                                   |           |                |
| BUILDING RESERVE FUND EXPENDITURE TOTAL | \$        | 244,163        |
| ENDING FUND BALANCE                     | \$        | -              |
| <b>TOTAL</b>                            | <b>\$</b> | <b>244,163</b> |
| <hr/>                                   |           |                |

| Account Number                            | Account Title       | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|---|---------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>FLEET REPLACEMENT FUND</b>             |                     |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>              |                     |                                   |                                 |                                   |   |   |  |
| 91-36-100                                 | INTEREST            | 22.41                             | 11.46                           | 25.00                             | 10.00                                     | 10.00                                     | 10.00                                    |
| Total MISCELLANEOUS REVENUE:              |                     | 22.41                             | 11.46                           | 25.00                             | 10.00                                     | 10.00                                     | 10.00                                    |
| <b>TRANSFERS IN</b>                       |                     |                                   |                                 |                                   |   |   |  |
| 91-39-100                                 | TRANSFER IN FROM GE | .00                               | 21,000.00                       | .00                               | .00                                       | .00                                       | .00                                      |
| 91-39-110                                 | ST REVENUE SHARING  | 34,550.00                         | 18,000.00                       | 20,000.00                         | 20,000.00                                 | 20,000.00                                 | 20,000.00                                |
| Total TRANSFERS IN:                       |                     | 34,550.00                         | 39,000.00                       | 20,000.00                         | 20,000.00                                 | 20,000.00                                 | 20,000.00                                |
| <b>EXPENDITURES &amp; REQUIREMENTS</b>    |                     |                                   |                                 |                                   |   |   |  |
| <b>MATERIALS AND SERVICES</b>             |                     |                                   |                                 |                                   |   |   |  |
| 91-40-290                                 | VEHICLE PURCHASE    | .00                               | 32,270.64                       | 31,500.00                         | 38,000.00                                 | 38,000.00                                 | 38,000.00                                |
| Total MATERIALS AND SERVICES:             |                     | .00                               | 32,270.64                       | 31,500.00                         | 38,000.00                                 | 38,000.00                                 | 38,000.00                                |
| <b>Category: 3</b>                        |                     |                                   |                                 |                                   |   |   |  |
| 91-40-315                                 | EXPENDITURE RESERVE | .00                               | .00                             | 29,525.00                         | 12,004.00                                 | 12,004.00                                 | 12,004.00                                |
| Total Category: 3:                        |                     | .00                               | .00                             | 29,525.00                         | 12,004.00                                 | 12,004.00                                 | 12,004.00                                |
| Total EXPENDITURES & REQUIREMENTS:        |                     | .00                               | 32,270.64                       | 61,025.00                         | 50,004.00                                 | 50,004.00                                 | 50,004.00                                |
| FLEET REPLACEMENT FUND Revenue Total:     |                     | 34,572.41                         | 39,011.46                       | 20,025.00                         | 20,010.00                                 | 20,010.00                                 | 20,010.00                                |
| FLEET REPLACEMENT FUND Expenditure Total: |                     | .00                               | 32,270.64                       | 61,025.00                         | 50,004.00                                 | 50,004.00                                 | 50,004.00                                |
| Net Total FLEET REPLACEMENT FUND:         |                     | 34,572.41                         | 6,740.82                        | 41,000.00-                        | 29,994.00-                                | 29,994.00-                                | 29,994.00-                               |

|  |           |               |
|--|-----------|---------------|
| FLEET REPLACEMENT RESERVE FUND REVENUE TOTAL | \$        | 20,010        |
| BEGINNING FUND BALANCE                       | \$        | 29,994        |
| <b>TOTAL</b>                                 | <b>\$</b> | <b>50,004</b> |

|  |           |               |
|--|-----------|---------------|
| FLEET REPLACEMENT RESERVE FUND EXPENDITURE TOTAL | \$        | 50,004        |
| ENDING FUND BALANCE                              | \$        | -             |
| <b>TOTAL</b>                                     | <b>\$</b> | <b>50,004</b> |

| Account Number                         | Account Title       | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|---------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>PARKS RESERVE FUND</b>              |                     |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>           |                     |                                   |                                 |                                   |   |   |  |
| 95-36-100                              | INTEREST            | 3.99                              | 2.94                            | 15.00                             | 5.00                                      | 5.00                                      | 5.00                                     |
| Total MISCELLANEOUS REVENUE:           |                     | 3.99                              | 2.94                            | 15.00                             | 5.00                                      | 5.00                                      | 5.00                                     |
| <b>TRANSFERS IN</b>                    |                     |                                   |                                 |                                   |   |   |  |
| 95-39-100                              | GENERAL FUND        | 6,000.00                          | 5,000.00                        | 5,000.00                          | 5,000.00                                  | 5,000.00                                  | 5,000.00                                 |
| Total TRANSFERS IN:                    |                     | 6,000.00                          | 5,000.00                        | 5,000.00                          | 5,000.00                                  | 5,000.00                                  | 5,000.00                                 |
| <b>EXPENDITURES &amp; REQUIREMENTS</b> |                     |                                   |                                 |                                   |   |   |  |
| Category: 3                            |                     |                                   |                                 |                                   |   |   |  |
| 95-40-315                              | EXPENDITURE RESERVE | .00                               | .00                             | 16,015.00                         | 21,015.00                                 | 21,015.00                                 | 21,015.00                                |
| Total Category: 3:                     |                     | .00                               | .00                             | 16,015.00                         | 21,015.00                                 | 21,015.00                                 | 21,015.00                                |
| Total EXPENDITURES & REQUIREMENTS:     |                     | .00                               | .00                             | 16,015.00                         | 21,015.00                                 | 21,015.00                                 | 21,015.00                                |
| PARKS RESERVE FUND Revenue Total:      |                     | 6,003.99                          | 5,002.94                        | 5,015.00                          | 5,005.00                                  | 5,005.00                                  | 5,005.00                                 |
| PARKS RESERVE FUND Expenditure Total:  |                     | .00                               | .00                             | 16,015.00                         | 21,015.00                                 | 21,015.00                                 | 21,015.00                                |
| Net Total PARKS RESERVE FUND:          |                     | 6,003.99                          | 5,002.94                        | 11,000.00-                        | 16,010.00-                                | 16,010.00-                                | 16,010.00-                               |

PARKS RESERVE FUND REVENUE TOTAL \$ 5,005  
 BEGINNING FUND BALANCE \$ 16,010  
TOTAL \$ 21,015

PARKS RESERVE FUND EXPENDITURE TOTAL \$ 21,015  
 ENDING FUND BALANCE \$ -  
TOTAL \$ 21,015

| Account Number                                 | Account Title       | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|---------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>NONINSURED/VEH DAM/UNEMPLOY</b>             |                     |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>                   |                     |                                   |                                 |                                   |   |   |  |
| 92-36-100                                      | INTEREST            | 113.42                            | 25.24                           | 25.00                             | 25.00                                     | 25.00                                     | 25.00                                    |
| Total MISCELLANEOUS REVENUE:                   |                     | 113.42                            | 25.24                           | 25.00                             | 25.00                                     | 25.00                                     | 25.00                                    |
| <b>TRANSFERS IN</b>                            |                     |                                   |                                 |                                   |   |   |  |
| 92-39-100                                      | GENERAL FUND        | 7,000.00                          | 7,000.00                        | 5,000.00                          | 5,000.00                                  | 5,000.00                                  | 5,000.00                                 |
| 92-39-120                                      | WATER FUND          | 3,500.00                          | 3,500.00                        | 3,000.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |
| 92-39-130                                      | SEWER FUND          | 3,500.00                          | 3,500.00                        | 3,000.00                          | 3,000.00                                  | 3,000.00                                  | 3,000.00                                 |
| Total TRANSFERS IN:                            |                     | 14,000.00                         | 14,000.00                       | 11,000.00                         | 11,000.00                                 | 11,000.00                                 | 11,000.00                                |
| <b>EXPENDITURES &amp; REQUIREMENTS</b>         |                     |                                   |                                 |                                   |   |   |  |
| <b>MATERIALS AND SERVICES</b>                  |                     |                                   |                                 |                                   |   |   |  |
| 92-40-290                                      | UNEMPLOYMENT        | 6,217.85                          | 583.18                          | 5,000.00                          | 5,000.00                                  | 5,000.00                                  | 5,000.00                                 |
| 92-40-297                                      | NONINSURED LOSS     | .00                               | .00                             | 3,500.00                          | 3,500.00                                  | 3,500.00                                  | 3,500.00                                 |
| Total MATERIALS AND SERVICES:                  |                     | 6,217.85                          | 583.18                          | 8,500.00                          | 8,500.00                                  | 8,500.00                                  | 8,500.00                                 |
| Category: 3                                    |                     |                                   |                                 |                                   |   |   |  |
| 92-40-315                                      | EXPENDITURE RESERVE | .00                               | .00                             | 85,525.00                         | 92,510.00                                 | 92,510.00                                 | 92,510.00                                |
| Total Category: 3:                             |                     | .00                               | .00                             | 85,525.00                         | 92,510.00                                 | 92,510.00                                 | 92,510.00                                |
| Total EXPENDITURES & REQUIREMENTS:             |                     | 6,217.85                          | 583.18                          | 94,025.00                         | 101,010.00                                | 101,010.00                                | 101,010.00                               |
| NONINSURED/VEH DAM/UNEMPLOY Revenue Total:     |                     | 14,113.42                         | 14,025.24                       | 11,025.00                         | 11,025.00                                 | 11,025.00                                 | 11,025.00                                |
| NONINSURED/VEH DAM/UNEMPLOY Expenditure Total: |                     | 6,217.85                          | 583.18                          | 94,025.00                         | 101,010.00                                | 101,010.00                                | 101,010.00                               |
| Net Total NONINSURED/VEH DAM/UNEMPLOY:         |                     | 7,895.57                          | 13,442.06                       | 83,000.00-                        | 89,985.00-                                | 89,985.00-                                | 89,985.00-                               |

|   |           |                |
|---|-----------|----------------|
| NONINSURED/VEH DAMAGE/UNEMPLOY RESERVE FUND REVENUE TOTAL | \$        | 11,025         |
| BEGINNING FUND BALANCE                                    | \$        | 89,985         |
| <b>TOTAL</b>  | <b>\$</b> | <b>101,010</b> |

|   |           |                |
|---|-----------|----------------|
| NONINSURED/VEH DAMAGE/UNEMPLOY RESERVE FUND EXPENDITURE TOTAL | \$        | 101,010        |
| ENDING FUND BALANCE   | \$        | -              |
| <b>TOTAL</b>  | <b>\$</b> | <b>101,010</b> |

| Account Number                          | Account Title       | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|---|---------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>GENERAL FUND RESERVE</b>             |                     |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>            |                     |                                   |                                 |                                   |   |   |  |
| 96-36-100                               | INTEREST            | 4.31                              | 4.03                            | 10.00                             | 5.00                                      | 5.00                                      | 5.00                                     |
| Total MISCELLANEOUS REVENUE:            |                     | 4.31                              | 4.03                            | 10.00                             | 5.00                                      | 5.00                                      | 5.00                                     |
| <b>TRANSFERS IN</b>                     |                     |                                   |                                 |                                   |   |   |  |
| 96-39-100                               | GENERAL FUND        | 6,500.00                          | 6,500.00                        | 6,500.00                          | 6,500.00                                  | 6,500.00                                  | 6,500.00                                 |
| Total TRANSFERS IN:                     |                     | 6,500.00                          | 6,500.00                        | 6,500.00                          | 6,500.00                                  | 6,500.00                                  | 6,500.00                                 |
| <b>EXPENDITURES &amp; REQUIREMENTS</b>  |                     |                                   |                                 |                                   |   |   |  |
| Category: 3                             |                     |                                   |                                 |                                   |   |   |  |
| 96-40-315                               | EXPENDITURE RESERVE | .00                               | .00                             | 19,510.00                         | 26,017.00                                 | 26,017.00                                 | 26,017.00                                |
| Total Category: 3:                      |                     | .00                               | .00                             | 19,510.00                         | 26,017.00                                 | 26,017.00                                 | 26,017.00                                |
| Total EXPENDITURES & REQUIREMENTS:      |                     | .00                               | .00                             | 19,510.00                         | 26,017.00                                 | 26,017.00                                 | 26,017.00                                |
| GENERAL FUND RESERVE Revenue Total:     |                     | 6,504.31                          | 6,504.03                        | 6,510.00                          | 6,505.00                                  | 6,505.00                                  | 6,505.00                                 |
| GENERAL FUND RESERVE Expenditure Total: |                     | .00                               | .00                             | 19,510.00                         | 26,017.00                                 | 26,017.00                                 | 26,017.00                                |
| Net Total GENERAL FUND RESERVE:         |                     | 6,504.31                          | 6,504.03                        | 13,000.00-                        | 19,512.00-                                | 19,512.00-                                | 19,512.00-                               |

|   |           |               |
|---|-----------|---------------|
| GENERAL FUND RESERVE FUND REVENUE TOTAL | \$        | 6,505         |
| BEGINNING FUND BALANCE                  | \$        | 19,512        |
| <b>TOTAL</b>                            | <b>\$</b> | <b>26,017</b> |

|   |           |               |
|---|-----------|---------------|
| GENERAL FUND RESERVE FUND EXPENDITURE TOTAL | \$        | 26,017        |
| ENDING FUND BALANCE                         | \$        | -             |
| <b>TOTAL</b>                                | <b>\$</b> | <b>26,017</b> |

| Account Number                         | Account Title        | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>WATER RESERVE FUND</b>              |                      |                                   |                                 |                                   |   |   |  |
| <b>CHARGES AND FEES</b>                |                      |                                   |                                 |                                   |   |   |  |
| 64-32-200                              | RESERVE CHARGE       | .00                               | .00                             | 28,800.00                         | 32,000.00                                 | 32,000.00                                 | 32,000.00                                |
| Total CHARGES AND FEES:                |                      | .00                               | .00                             | 28,800.00                         | 32,000.00                                 | 32,000.00                                 | 32,000.00                                |
| <b>MISCELLANEOUS REVENUE</b>           |                      |                                   |                                 |                                   |   |   |  |
| 64-36-100                              | INTEREST             | 127.24                            | 37,599.98                       | 150.00                            | 90.00                                     | 90.00                                     | 90.00                                    |
| 64-36-110                              | HCH/EM HILLS REVENUE | .00                               | 3,707.40                        | 500.00                            | 500.00                                    | 500.00                                    | 500.00                                   |
| 64-36-120                              | HWY 101 LOAN         | .00                               | .00                             | .00                               | 18,054.00                                 | 18,054.00                                 | 18,054.00                                |
| Total MISCELLANEOUS REVENUE:           |                      | 127.24                            | 41,307.38                       | 650.00                            | 18,644.00                                 | 18,644.00                                 | 18,644.00                                |
| <b>TRANSFERS IN</b>                    |                      |                                   |                                 |                                   |   |   |  |
| 64-39-110                              | TRANSFER IN-WATER FU | .00                               | 25,000.00                       | .00                               | .00                                       | .00                                       | .00                                      |
| 64-39-130                              | TRANS IN HCH WATER   | 19,818.00                         | 51,882.27                       | .00                               | .00                                       | .00                                       | .00                                      |
| Total TRANSFERS IN:                    |                      | 19,818.00                         | 76,882.27                       | .00                               | .00                                       | .00                                       | .00                                      |
| <b>EXPENDITURES &amp; REQUIREMENTS</b> |                      |                                   |                                 |                                   |   |   |  |
| <b>Category: 3</b>                     |                      |                                   |                                 |                                   |   |   |  |
| 64-40-315                              | EXPENDITURE RESERVE  | .00                               | .00                             | 100,000.00                        | .00                                       | .00                                       | .00                                      |
| Total Category: 3:                     |                      | .00                               | .00                             | 100,000.00                        | .00                                       | .00                                       | .00                                      |
| <b>TRANSFERS OUT</b>                   |                      |                                   |                                 |                                   |   |   |  |
| 64-40-710                              | TRANSFER OUT TO HCH/ | .00                               | 272.00                          | .00                               | .00                                       | .00                                       | .00                                      |
| 64-40-720                              | TRANS OUT TO WATER   | 120,000.00                        | .00                             | .00                               | 150,000.00                                | 300,000.00                                | 300,000.00                               |
| 64-40-730                              | TRANS OUT TO HWY 101 | .00                               | .00                             | 154,000.00                        | .00                                       | .00                                       | .00                                      |
| Total TRANSFERS OUT:                   |                      | 120,000.00                        | 272.00                          | 154,000.00                        | 150,000.00                                | 300,000.00                                | 300,000.00                               |
| Total EXPENDITURES & REQUIREMENTS:     |                      | 120,000.00                        | 272.00                          | 254,000.00                        | 150,000.00                                | 300,000.00                                | 300,000.00                               |
| WATER RESERVE FUND Revenue Total:      |                      |                                   |                                 |                                   |   |   |  |
|  |                      | 19,945.24                         | 118,189.65                      | 29,450.00                         | 50,644.00                                 | 50,644.00                                 | 50,644.00                                |
| WATER RESERVE FUND Expenditure Total:  |                      |                                   |                                 |                                   |   |   |  |
|  |                      | 120,000.00                        | 272.00                          | 254,000.00                        | 150,000.00                                | 300,000.00                                | 300,000.00                               |
| Net Total WATER RESERVE FUND:          |                      | 100,054.76-                       | 117,917.65                      | 224,550.00-                       | 99,356.00-                                | 249,356.00-                               | 249,356.00-                              |

|                                       |                    |                   |                    |                   |                    |                    |
|---------------------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|--------------------|
| WATER RESERVE FUND Revenue Total:     | <u>19,945.24</u>   | <u>118,189.65</u> | <u>29,450.00</u>   | <u>50,644.00</u>  | <u>50,644.00</u>   | <u>50,644.00</u>   |
| WATER RESERVE FUND Expenditure Total: | <u>120,000.00</u>  | <u>272.00</u>     | <u>254,000.00</u>  | <u>150,000.00</u> | <u>300,000.00</u>  | <u>300,000.00</u>  |
| Net Total WATER RESERVE FUND:         | <u>100,054.76-</u> | <u>117,917.65</u> | <u>224,550.00-</u> | <u>99,356.00-</u> | <u>249,356.00-</u> | <u>249,356.00-</u> |

|                                      |           |                |
|--------------------------------------|-----------|----------------|
| WATER RESERVE FUND REVENUE TOTAL     | \$        | 50,644         |
| BEGINNING FUND BALANCE               | \$        | 279,356        |
| <b>TOTAL</b>                         | <b>\$</b> | <b>330,000</b> |
| <hr/>                                |           |                |
| WATER RESERVE FUND EXPENDITURE TOTAL | \$        | 300,000        |
| ENDING FUND BALANCE                  | \$        | 30,000         |
| <b>TOTAL</b>                         | <b>\$</b> | <b>330,000</b> |
| <hr/>                                |           |                |

| Account Number                            | Account Title       | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|---|---------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>WATER DEPOSITS RESERVE</b>             |                     |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>              |                     |                                   |                                 |                                   |   |   |  |
| 97-38-100                                 | INTEREST            | 9.72                              | 60.82                           | 50.00                             | 40.00                                     | 40.00                                     | 40.00                                    |
| 97-38-110                                 | DEPOSITS RECEIVED   | 15,309.00                         | 20,586.81                       | 14,000.00                         | 14,000.00                                 | 14,000.00                                 | 14,000.00                                |
| Total MISCELLANEOUS REVENUE:              |                     | 15,318.72                         | 20,647.63                       | 14,050.00                         | 14,040.00                                 | 14,040.00                                 | 14,040.00                                |
| <b>TRANSFERS IN</b>                       |                     |                                   |                                 |                                   |   |   |  |
| 97-39-120                                 | TRANSFER IN FROM WA | 150,000.00                        | 597.00                          | .00                               | .00                                       | .00                                       | .00                                      |
| Total TRANSFERS IN:                       |                     | 150,000.00                        | 597.00                          | .00                               | .00                                       | .00                                       | .00                                      |
| <b>EXPENDITURES &amp; REQUIREMENTS</b>    |                     |                                   |                                 |                                   |   |   |  |
| <b>MATERIALS AND SERVICES</b>             |                     |                                   |                                 |                                   |   |   |  |
| 97-40-290                                 | DEPOSIT REFUNDS     | 19,598.31                         | 9,568.49                        | 14,000.00                         | 14,000.00                                 | 14,000.00                                 | 14,000.00                                |
| Total MATERIALS AND SERVICES:             |                     | 19,598.31                         | 9,568.49                        | 14,000.00                         | 14,000.00                                 | 14,000.00                                 | 14,000.00                                |
| <b>Category: 3</b>                        |                     |                                   |                                 |                                   |   |   |  |
| 97-40-315                                 | EXPENDITURE RESERVE | .00                               | .00                             | 152,004.00                        | 163,839.00                                | 163,839.00                                | 163,839.00                               |
| Total Category: 3:                        |                     | .00                               | .00                             | 152,004.00                        | 163,839.00                                | 163,839.00                                | 163,839.00                               |
| Total EXPENDITURES & REQUIREMENTS:        |                     | 19,598.31                         | 9,568.49                        | 166,004.00                        | 177,839.00                                | 177,839.00                                | 177,839.00                               |
| WATER DEPOSITS RESERVE Revenue Total:     |                     | 165,318.72                        | 21,244.63                       | 14,050.00                         | 14,040.00                                 | 14,040.00                                 | 14,040.00                                |
| WATER DEPOSITS RESERVE Expenditure Total: |                     | 19,598.31                         | 9,568.49                        | 166,004.00                        | 177,839.00                                | 177,839.00                                | 177,839.00                               |
| Net Total WATER DEPOSITS RESERVE:         |                     | 145,720.41                        | 11,676.14                       | 151,954.00-                       | 163,799.00-                               | 163,799.00-                               | 163,799.00-                              |

WATER DEPOSITS RESERVE FUND REVENUE TOTAL \$ 14,040  
 BEGINNING FUND BALANCE \$ 163,799  
**TOTAL \$ 177,839**

WATER DEPOSITS RESERVE FUND EXPENDITURE TOTAL \$ 177,839  
 ENDING FUND BALANCE \$ -  
**TOTAL \$ 177,839**

| Account Number                         | Account Title        | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>SEWER RESERVE FUND</b>              |                      |                                   |                                 |                                   |   |   |  |
| <b>CHARGES AND FEES</b>                |                      |                                   |                                 |                                   |   |   |  |
| 74-32-150                              | RESERVE CHARGE       | 31,783.96                         | 31,312.00                       | 30,000.00                         | 30,000.00                                 | 30,000.00                                 | 30,000.00                                |
| 74-32-155                              | STP DEBT CHARGE      | 387,567.55                        | 383,232.65                      | 385,000.00                        | 385,000.00                                | 385,000.00                                | 385,000.00                               |
| Total CHARGES AND FEES:                |                      | 419,351.51                        | 414,544.65                      | 415,000.00                        | 415,000.00                                | 415,000.00                                | 415,000.00                               |
| <b>MISCELLANEOUS REVENUE</b>           |                      |                                   |                                 |                                   |   |   |  |
| 74-36-100                              | INTEREST             | 2,114.31                          | 370.08                          | 400.00                            | 400.00                                    | 400.00                                    | 400.00                                   |
| 74-36-110                              | MISC RECEIPTS        | .00                               | 282.11                          | .00                               | .00                                       | .00                                       | .00                                      |
| 74-36-120                              | HWY 101 LOAN         | .00                               | .00                             | .00                               | 54,160.00                                 | 54,160.00                                 | 54,160.00                                |
| 74-36-130                              | STREET SWEEPER LOA   | .00                               | .00                             | .00                               | 29,000.00                                 | 29,000.00                                 | 29,000.00                                |
| Total MISCELLANEOUS REVENUE:           |                      | 2,114.31                          | 652.19                          | 400.00                            | 83,560.00                                 | 83,560.00                                 | 83,560.00                                |
| <b>TRANSFERS IN</b>                    |                      |                                   |                                 |                                   |   |   |  |
| 74-39-110                              | TRANSFER IN FROM SE  | 169,000.00                        | 50,000.00                       | .00                               | .00                                       | .00                                       | .00                                      |
| Total TRANSFERS IN:                    |                      | 169,000.00                        | 50,000.00                       | .00                               | .00                                       | .00                                       | .00                                      |
| <b>EXPENDITURES &amp; REQUIREMENTS</b> |                      |                                   |                                 |                                   |   |   |  |
| <b>MATERIALS AND SERVICES</b>          |                      |                                   |                                 |                                   |   |   |  |
| 74-40-200                              | FOG GRANTS/LOANS     | .00                               | .00                             | 150,000.00                        | 150,000.00                                | 150,000.00                                | 150,000.00                               |
| Total MATERIALS AND SERVICES:          |                      | .00                               | .00                             | 150,000.00                        | 150,000.00                                | 150,000.00                                | 150,000.00                               |
| <b>Category: 3</b>                     |                      |                                   |                                 |                                   |   |   |  |
| 74-40-315                              | EXPENDITURE RESERVE  | .00                               | .00                             | 352,939.00                        | 100,000.00                                | 100,000.00                                | 100,000.00                               |
| Total Category: 3:                     |                      | .00                               | .00                             | 352,939.00                        | 100,000.00                                | 100,000.00                                | 100,000.00                               |
| <b>DEBT SERVICES</b>                   |                      |                                   |                                 |                                   |   |   |  |
| 74-40-610                              | R37812 LOAN PAYMENT  | 49,880.00                         | 49,880.00                       | 50,000.00                         | .00                                       | .00                                       | .00                                      |
| 74-40-620                              | Y09001 LOAN PAYMENT  | .00                               | 195,742.70                      | 85,000.00                         | 75,000.00                                 | 75,000.00                                 | 75,000.00                                |
| 74-40-630                              | USDA 92-08 LOAN      | .00                               | .00                             | .00                               | 163,000.00                                | 163,000.00                                | 163,000.00                               |
| 74-40-640                              | R37813 LOAN          | .00                               | .00                             | .00                               | 263,000.00                                | 263,000.00                                | 263,000.00                               |
| Total DEBT SERVICES:                   |                      | 49,880.00                         | 245,622.70                      | 135,000.00                        | 501,000.00                                | 501,000.00                                | 501,000.00                               |
| <b>TRANSFERS OUT</b>                   |                      |                                   |                                 |                                   |   |   |  |
| 74-40-720                              | TRANS OUT TO WWTP P  | 969,730.00                        | .00                             | 444,000.00                        | 444,000.00                                | 444,000.00                                | 444,000.00                               |
| 74-40-730                              | TRANS OUT STREETS    | .00                               | 140,000.00                      | .00                               | .00                                       | .00                                       | .00                                      |
| 74-40-740                              | TRANS OUT HWY 101 DE | .00                               | .00                             | 462,000.00                        | .00                                       | .00                                       | .00                                      |
| 74-40-750                              | TRANS OUT SEWER UTIL | .00                               | .00                             | .00                               | 100,000.00                                | 100,000.00                                | 100,000.00                               |
| Total TRANSFERS OUT:                   |                      | 969,730.00                        | 140,000.00                      | 906,000.00                        | 544,000.00                                | 544,000.00                                | 544,000.00                               |
| Total EXPENDITURES & REQUIREMENTS:     |                      | 1,019,610.00                      | 385,622.70                      | 1,543,939.00                      | 1,295,000.00                              | 1,295,000.00                              | 1,295,000.00                             |
| SEWER RESERVE FUND Revenue Total:      |                      | 590,465.82                        | 465,196.84                      | 415,400.00                        | 498,560.00                                | 498,560.00                                | 498,560.00                               |
| SEWER RESERVE FUND Expenditure Total:  |                      | 1,019,610.00                      | 385,622.70                      | 1,543,939.00                      | 1,295,000.00                              | 1,295,000.00                              | 1,295,000.00                             |

City of Gold Beach

PROPOSED FISCAL YEAR 2014-2015 BUDGET

Period: 07/14

| Account Number                | Account Title | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|-------------------------------|---------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| Net Total SEWER RESERVE FUND: |               | 429,144.18-                       | 79,574.14                       | 1,128,539.00-                     | 796,440.00-                               | 796,440.00-                               | 796,440.00-                              |

SEWER RESERVE FUND REVENUE TOTAL \$ 498,560  
BEGINNING FUND BALANCE \$ 1,009,821  
**TOTAL \$ 1,508,381**

SEWER RESERVE FUND EXPENDITURE TOTAL \$ 1,295,000  
ENDING FUND BALANCE \$ 213,381  
**TOTAL \$ 1,508,381**

| Account Number                             | Account Title        | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|----------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>FIRE TRUCK RESERVE FUND</b>             |                      |                                   |                                 |                                   |   |   |  |
| <b>LOCAL OPTION TAX LEVY</b>               |                      |                                   |                                 |                                   |   |   |  |
| 94-31-110                                  | PRIOR YR TAXES       | 3,953.97                          | 2,494.66                        | 1,600.00                          | 700.00                                    | 700.00                                    | 700.00                                   |
| 94-31-130                                  | FIRE TRUCK LEVY      | 36,655.53                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| Total LOCAL OPTION TAX LEVY:               |                      | 40,609.50                         | 2,494.66                        | 1,600.00                          | 700.00                                    | 700.00                                    | 700.00                                   |
| <b>MISCELLANEOUS REVENUE</b>               |                      |                                   |                                 |                                   |   |   |  |
| 94-36-100                                  | INTEREST             | 359.55                            | 22,033.90                       | 100.00                            | 100.00                                    | 100.00                                    | 100.00                                   |
| 94-36-120                                  | GBW FIRE DISTRICT    | 91,000.00                         | .00                             | .00                               | .00                                       | .00                                       | .00                                      |
| Total MISCELLANEOUS REVENUE:               |                      | 91,359.55                         | 22,033.90                       | 100.00                            | 100.00                                    | 100.00                                    | 100.00                                   |
| <b>EXPENDITURES &amp; REQUIREMENTS</b>     |                      |                                   |                                 |                                   |   |   |  |
| Category: 3                                |                      |                                   |                                 |                                   |   |   |  |
| 94-40-315                                  | EXPENDITURE RESERVE  | .00                               | .00                             | .00                               | 800.00                                    | 800.00                                    | 800.00                                   |
| Total Category: 3:                         |                      | .00                               | .00                             | .00                               | 800.00                                    | 800.00                                    | 800.00                                   |
| <b>CAPITAL OUTLAY</b>                      |                      |                                   |                                 |                                   |   |   |  |
| 94-40-510                                  | TENDER AND FIRE HALL | .00                               | .00                             | 446,700.00                        | 440,000.00                                | 440,000.00                                | 440,000.00                               |
| Total CAPITAL OUTLAY:                      |                      | .00                               | .00                             | 446,700.00                        | 440,000.00                                | 440,000.00                                | 440,000.00                               |
| Total EXPENDITURES & REQUIREMENTS:         |                      | .00                               | .00                             | 446,700.00                        | 440,800.00                                | 440,800.00                                | 440,800.00                               |
| FIRE TRUCK RESERVE FUND Revenue Total:     |                      | 131,969.05                        | 24,528.56                       | 1,700.00                          | 800.00                                    | 800.00                                    | 800.00                                   |
| FIRE TRUCK RESERVE FUND Expenditure Total: |                      | .00                               | .00                             | 446,700.00                        | 440,800.00                                | 440,800.00                                | 440,800.00                               |
| Net Total FIRE TRUCK RESERVE FUND:         |                      | 131,969.05                        | 24,528.56                       | 445,000.00-                       | 440,000.00-                               | 440,000.00-                               | 440,000.00-                              |

FIRE TRUCK RESERVE FUND REVENUE TOTAL \$ 800  
 BEGINNING FUND BALANCE \$ 440,000  
**TOTAL \$ 440,800**

FIRE TRUCK RESERVE FUND EXPENDITURE TOTAL \$ 440,800  
 ENDING FUND BALANCE \$ -  
**TOTAL \$ 440,800**

| Account Number                                 | Account Title       | 2011-12<br>Prior year 2<br>Actual | 2012-13<br>Prior year<br>Actual | 2013-14<br>Current year<br>Budget | 2014-15<br>Future year<br>Proposed Budget | 2014-15<br>Future year<br>Approved Budget | 2014-15<br>Future year<br>Adopted Budget |
|--|---------------------|-----------------------------------|---------------------------------|-----------------------------------|---|---|--|
| <b>CULVERT REPLACEMENT RESERVE</b>             |                     |                                   |                                 |                                   |   |   |  |
| <b>MISCELLANEOUS REVENUE</b>                   |                     |                                   |                                 |                                   |   |   |  |
| 98-38-100                                      | INTEREST            | .00                               | 3.09                            | 20.00                             | 10.00                                     | 10.00                                     | 10.00                                    |
| 98-36-120                                      | TRANS FROM STREETS  | .00                               | 15,000.00                       | 15,000.00                         | 15,000.00                                 | 15,000.00                                 | 15,000.00                                |
| Total MISCELLANEOUS REVENUE:                   |                     | .00                               | 15,003.09                       | 15,020.00                         | 15,010.00                                 | 15,010.00                                 | 15,010.00                                |
| <b>EXPENDITURES &amp; REQUIREMENTS</b>         |                     |                                   |                                 |                                   |   |   |  |
| Category: 3                                    |                     |                                   |                                 |                                   |   |   |  |
| 98-40-315                                      | EXPENDITURE RESERVE | .00                               | .00                             | 30,000.00                         | 30,017.00                                 | 30,017.00                                 | 30,017.00                                |
| Total Category: 3:                             |                     | .00                               | .00                             | 30,000.00                         | 30,017.00                                 | 30,017.00                                 | 30,017.00                                |
| Total EXPENDITURES & REQUIREMENTS:             |                     | .00                               | .00                             | 30,000.00                         | 30,017.00                                 | 30,017.00                                 | 30,017.00                                |
| CULVERT REPLACEMENT RESERVE Revenue Total:     |                     | .00                               | 15,003.09                       | 15,020.00                         | 15,010.00                                 | 15,010.00                                 | 15,010.00                                |
| CULVERT REPLACEMENT RESERVE Expenditure Total: |                     | .00                               | .00                             | 30,000.00                         | 30,017.00                                 | 30,017.00                                 | 30,017.00                                |
| Net Total CULVERT REPLACEMENT RESERVE:         |                     | .00                               | 15,003.09                       | 14,980.00-                        | 15,007.00-                                | 15,007.00-                                | 15,007.00-                               |
| Net Grand Totals:                              |                     | 1,536,148.36-                     | 921,064.31                      | 3,966,641.00-                     | 4,080,161.04-                             | 4,267,861.04-                             | 4,227,861.04-                            |

CULVERT REPLACEMENT RESERVE FUND REVENUE TOTAL \$ 15,010  
 BEGINNING FUND BALANCE \$ 15,007  
**TOTAL \$ 30,017**

CULVERT REPLACEMENT RESERVE FUND EXPENDITURE TOTAL \$ 30,017  
 ENDING FUND BALANCE \$ -  
**TOTAL \$ 30,017**